GOVERNMENT OF THE NORTHWEST TERRITORIES

INTERIM REPORT

FOR THE YEAR ENDED MARCH 31, 2002

HONOURABLE JOSEPH L. HANDLEY

Minister of Finance

Northwest Territories Minister of Finance

103-04103/

THE HONOURABLE GLENNA F. HANSEN
COMMISSIONER OF THE NORTHWEST TERRITORIES

I am pleased to present the Interim Financial Report of the Government of the Northwest Territories for the year ended March 31, 2002. The report is presented in accordance with subsection 51(3) of the Financial Administration Act.

Joseph L. Handley

Government of the Northwest Territories, Yellowknife, N.W.T. Canada X1A 2L9 FAX 873-0110

Public Accounts of the

Government of the Northwest Territories

Table of Contents **Page**

NON-CONSOLIDATED FINANCIAL STATEMENTS (unaudited)

Non-Consolidated Financial Statements (unaudited)

Statement of Financial Position	5
Statement of Net Financial Resources (Debt)	6
Statement of Operations and Accumulated Surplus	7
Statement of Tangible Capital Assets	8
Statement of Cash Flows	9
Notes to Financial Statements (unaudited)	10
Schedule A - Schedule of Revenues by Source	26
Schedule B - Schedule of Expenses	27

Supplementary Schedules (unaudited)

Schedule 1 - Schedule of Revenues by Department	28
Schedule 2 - Schedule of Expenses by Department	33
Schedule 3 - Schedule of Recoveries of Prior Years' Expenses	36
Schedule 4 - Schedule of Summary of Capital Acquisitions	36
Schedule 5 - Schedule of Grants	37
Schedule 6 - Schedule of Contributions	39
Schedule 7 - Schedule of Special Warrants	43
Schedule 8 - Schedule of Inter-activity Transfers over $250,000	49
Schedule 9 - Schedule of Debenture Loans Receivable from Municipalities	51
Schedule 10 - Schedule of Other Long-term Receivables	52
Schedule 11 - Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions	53
Schedule 12 - Schedule of Recoveries of Debts and Student Loans Previously Written Off	57
Schedule 13 - Schedule of Overdue Travel Advances	58
Schedule 14 - Schedule of Lease Commitments	59
Schedule 15 - Schedule of Guarantees	60
Schedule 16 - Schedule of Projects for Canada and Others	61
Statistical Section	65

Northwest Territories Financial Management Board

COMPTROLLER GENERAL'S REPORT

THE HONOURABLE JOSEPH L. HANDLEY
MINISTER OF FINANCE

I am pleased to present the Interim Financial Report of the Government of the Northwest Territories for the year ended March 31, 2002. The report is submitted pursuant to subsection 51(3) of the Financial Administration Act.

The purpose of the report is to provide a preliminary report of the Government's operating results, on a non-consolidated basis, for the year ended March 31, 2002. The report includes the non-consolidated financial statements of the Government and supporting supplementary schedules.

The information in the report is unaudited and subject to change prior to the issue of the final Public Accounts. The non-consolidated financial statements are subject to audit review before the Auditor General issues the audit report on the Government's consolidated financial statements. The audit review is not complete at this time.

I acknowledge the co-operation and assistance provided by the Departments and Regions. I also extend my thanks to the staff of Government Accounting for their support and assistance in the preparation of the Interim Financial Report.

Respectfully submitted.

Lew Voytilla, F.C.G.A.
Comptroller General

NON-CONSOLIDATED FINANCIAL STATEMENTS

(unaudited)

Government of the Northwest Territories

Non-Consolidated Statement of Financial Position (unaudited)

As at March 31, (thousands of dollars)	**2002**	**2001**
Financial Assets		
Cash (note 3)	$ 103,700	$ 1,160
Short-term investments (note 4)	234,797	47,652
Due from Canada (note 5)	-	49,829
Accounts receivable (note 6)	63,519	46,819
Inventories and prepaid expenses (note 7)	11,861	11,064
Designated cash and investments (note 8)	31,263	26,516
Loans receivable (note 9)	40,801	41,189
Investment in Northwest Territories Power Corporation, at nominal value of one dollar	-	-
	$ 485,850	**$ 224,235**
Tangible capital assets (see Statement)	**881,418**	**821,452**
	$ 1,367,268	**$ 1,045,687**
Liabilities		
Short-term loans (note 10)	$ -	$ 9,690
Due to Canada (note 5)	182,952	-
Accounts payable and accrued liabilities (note 11)	126,504	94,775
Capital lease obligations (note 12)	16,206	17,177
Post employment benefits (note 13)	37,520	36,539
	363,182	**158,181**
Deferred capital contributions (note 14)	**214,550**	**213,881**
Accumulated surplus	**789,536**	**673,625**
	$ 1,367,268	**$ 1,045,687**

Commitments and contingencies (notes 17 and 18)

The accompanying notes and Schedules A and B are an integral part of the non-consolidated financial statements.

Government of the Northwest Territories

Non-Consolidated Statement of Net Financial Resources (Debt) (unaudited)

for the year ended March 31, (thousands of dollars)	**2002**	**2001**
Net financial resources:		
Financial Resources	$ 485,850	$ 224,235
Less: Liabilities	(363,182)	(158,181)
	$ 122,668	**$ 66,054**
Changes in net financial resources during the year:		
Net financial resources (debt) at beginning of year	$ 66,054	$ (35,976)
Items affecting net financial resources (debt):		
Net revenue for the year	115,911	117,760
(Increase) in tangible capital assets, net book value	(59,966)	(5,026)
Increase (decrease) in deferred capital contributions	669	(10,704)
Net financial assets at end of year	**$ 122,668**	**$ 66,054**

The accompanying notes and Schedules A and B are an integral part of the non-consolidated financial statements.

Government of the Northwest Territories

Non-Consolidated Statement of Operations and Accumulated Surplus (unaudited)

for the year ended March 31, (thousands of dollars)	**2002**		**2001**
	Main Estimate (note 1c)	**Actual**	
Revenues			
Revenues by Source (Schedule A)	$ 802,291	$ 949,440	$ 877,328
Recoveries of prior years' expenses	3,000	3,555	6,141
	805,291	952,995	883,469
Expenses (Schedule B)			
Compensation and benefits	159,644	180,656	156,353
Grants and contributions	380,793	396,595	360,297
Valuation allowances	-	2,435	5,103
Other	210,687	219,142	206,670
Amortization	37,801	38,228	37,018
Estimated supplementary requirements (note 1c)	23,000	-	-
Estimated appropriation authority lapse (note 1c)	(8,000)	-	-
	803,925	837,056	765,441
Net operating revenue for the year	$ 1,366	**115,939**	**118,028**
Petroleum Products Revolving Fund - net expenses (note 15)	-	(28)	(268)
Projects for Canada, Nunavut and others			
Expenses	(33,113)	(47,066)	(40,919)
Recoveries	33,113	47,066	40,919
Net revenue for the year		**115,911**	**117,760**
Accumulated surplus at beginning of year		673,625	555,865
Accumulated surplus at end of year		$ 789,536	$ 673,625

The accompanying notes and Schedules A and B are an integral part of the non-consolidated financial statements.

Government of the Northwest Territories

Non-Consolidated Statement of Tangible Capital Assets (unaudited)

As at March 31,
(thousands of dollars)

	Land	Buildings	Other*	Leasehold Improvements	Equipment	Computers	2002	2001
Cost of tangible capital assets, opening	$ 1,650	$ 526,241	$ 544,880	$ 15,334	$ 38,061	$ 17,549	$ 1,143,715	$ 1,121,966
Acquisitions	121	27,715	21,246	745	3,278	1,610	54,715	25,182
Disposals	(105)	(2,769)	-	-	-	-	(2,874)	(3,433)
Cost of tangible capital assets, closing	1,666	551,187	566,126	16,079	41,339	19,159	1,195,556	1,143,715
Accumulated amortization, opening	-	(184,023)	(153,298)	(8,740)	(18,047)	(6,923)	(371,031)	(334,655)
Amortization expense	-	(16,996)	(15,983)	(957)	(2,155)	(2,137)	(38,228)	(37,017)
Write-downs	-	-	-	-	(82)	(29)	(111)	-
Disposals	-	661	-	-	-	-	661	641
Accumulated amortization, closing	-	(200,358)	(169,281)	(9,697)	(20,284)	(9,089)	(408,709)	(371,031)
Net book value	**$ 1,666**	**$ 350,829**	**$ 396,845**	**$ 6,382**	**$ 21,055**	**$ 10,070**	786,847	772,684
Work in progress							**94,571**	**48,768**
							$ 881,418	**$ 821,452**

* includes roads, bridges, airstrips, aprons and water/sewer works

Change in tangible capital asset net book value	**2002**	**2001**
Acquisitions	$ 100,518	$ 44,835
Disposals/write-downs	(2,324)	(2,792)
Amortization	(38,228)	(37,017)
Increase (decrease)	**$ 59,966**	**$ 5,026**

Government of the Northwest Territories

Non-Consolidated Statement of Cash Flows (unaudited)

for the year ended March 31, (thousands of dollars)	**2002**	**2001**
Cash provided by (used in)		
Operating activities		
Net revenue (expense) for the year	$ 115,911	$ 117,760
Items not affecting cash:		
Amortization of tangible capital assets	38,228	37,018
Provision for doubtful receivables, loans, and loan remissions	1,665	3,299
Capital contributions amortized as revenue	(12,586)	(12,753)
	143,218	145,324
Changes in non-cash assets and liabilities		
Due from (to) Canada	232,781	(23,640)
From the Government of Nunavut upon division	-	35,313
Other current assets	(17,496)	1,666
Other current liabilities	31,729	2,587
Post employment benefits	981	922
Net cash provided by (used in) operating activities	**391,213**	**162,172**
Investing activities		
Increase in designated cash and investments	(4,747)	(6,539)
Increase in loans receivable	(1,277)	(1,032)
Acquisition of tangible capital asset	(100,518)	(44,836)
Disposal of tangible capital assets (net)	2,324	2,792
Net cash used in investing activities	**(104,218)**	**(49,615)**
Financing Activities		
Repayment of capital lease obligations	(971)	(1,583)
Capital contributions received and deferred	13,255	2,049
Net cash used by financing activities	**12,284**	**466**
Increase (decrease) in cash and cash equivalents	**299,279**	**113,023**
Cash and cash equivalents at beginning of year	39,128	(73,895)
Cash and cash equivalents at end of year*	**$ 338,407**	**$ 39,128**

* Cash and cash equivalents are represented by cash and short-term investments less bank overdraft and short-term loans.

The accompanying notes and Schedules A and B are an integral part of the non-consolidated financial statements.

1. AUTHORITY, OPERATIONS AND REPORTING ENTITY

(a) Authority and operations

The Government of the Northwest Territories (the Government) operates under the authority of the *Northwest Territories Act* (*Canada*). The Government has an elected Legislative Assembly which authorizes all disbursements, advances, loans and investments unless specifically authorized by statute.

(b) Reporting entity

The Government prepares consolidated financial statements. They are presented in Section I of the Public Accounts and provide an accounting of the full nature and extent of the financial affairs and resources for which the Government is responsible. The consolidated reporting entity is defined in those statements.These financial statements have been prepared on a non-consolidated basis to show the operating results of the Government separate from the entities included in the consolidated financial statements.

These financial statements include the assets, liabilities and operating results of the Government and its revolving funds. Revolving funds are established by the Government to provide the required working capital to deliver goods and services to the general public and to Government departments.

The following related Government Territorial Crown Corporations, boards and agencies are included in these statements only to the extent of the Government's contributions to, or revenues from, them:

Aurora College
Divisional Educational Councils and District Education Authorities
Hospitals and Regional Health Boards
Northwest Territories Business Credit Corporation
Northwest Territories Development Corporation
Northwest Territories Housing Corporation
Northwest Territories Power Corporation

Detailed financial information on revolving funds and Territorial Crown Corporations is included in Section III of the Public Accounts.

(c) Main estimates

The Main Estimates are the appropriations approved by the Legislative Assembly. They represent the Government's original fiscal plan for the year and do not reflect Supplementary Appropriations.

The estimated supplementary requirements and the estimated appropriation authority lapse are included in the Main Estimates on the statement of operations and surplus. They are included for the purpose of comparing the actual net operating revenue (expense) to the estimated net operating revenue (expense).

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Use of estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires the Government to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the Government believes the estimates and assumptions to be reasonable.

Some of the more significant management estimates relate to equal pay settlements, employee future benefits, contingencies, revenue accruals and Students Loan Fund allowances for both forgivable and bad loans. Other estimates, such as Canada Health and Social Transfer and Corporate and Personal Income Tax revenue are based on estimates made by Canada's Department of Finance and are subject to adjustments in future years. Another significant estimate is the Grant from Canada, which incorporates estimates supplied by Statistics Canada and Canada's Department of Finance. Many of the statistical estimates are not finalized until three to seven years after the year end.

(b) Short-term investments/designated cash and investments

Investments are valued at the lower of cost or market value. Interest income is recorded on the accrual basis, dividend income is recognized as it is received and capital gains and losses are recognized as incurred.

Investment in securities denominated in foreign currencies are translated into Canadian dollars at the prevailing exchange rate at year end. Foreign currency transactions during the year are translated into Canadian dollars at the exchange rate at the transaction date.

(c) Inventories

Inventories for resale consist of bulk fuel and liquor products. Bulk fuels are valued at the lower of weighted average cost and net realizable value. Liquor products are valued at replacement cost. Other inventories are valued at the lower of cost, determined on a first in, first out basis and net replacement value.

d) Loans receivable

Loans receivable and advances are stated at the lower of cost and net recoverable value.

Valuation allowances, which are recorded to reduce loans receivable, are based on past events, current conditions and all circumstances known at the date of the preparation of the financial statements. Interest revenue is recognized when earned. Interest revenue is not accrued when the collectibility of either principal or interest is not reasonably assured.

(e) Investment in the Northwest Territories Power Corporation

The Government is a shareholder of the Northwest Territories Power Corporation, a Territorial Crown Corporation providing utility services to the Northwest Territories. The Government's share of the net assets of the Corporation has been recorded at a nominal value.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Tangible capital assets and leases

Tangible capital assets are buildings, roads, equipment, etc. whose life extends beyond the fiscal year, original cost exceeds $50,000 and are intended to be used on an ongoing basis for delivering services.

Tangible capital assets are recorded at cost, or where actual cost was not available, estimated current replacement cost converted back to date of purchase by discounting current year dollars for inflation. Gifted and cost shared tangible capital assets from Canada are recorded at fair market value upon receipt, with the gifted or cost shared portion shown as a deferred capital contribution. This deferred capital contribution is amortized as revenue on the same basis as the related asset is amortized. Tangible capital assets, when placed in service are amortized on straight line basis over their economic life based on the following guidelines:

Asset category	Amortization period
Land	Not amortized
Roads and bridges	40 years
Airstrips and aprons	40 years
Buildings	40 years
Ferries	25 years
Water/sewer works	25 years
Computers and software systems	5 - 10 years
Mobile and heavy equipment	7 - 15 years
Major equipment	5 - 15 years
Medical equipment	5 - 15 years
Leasehold improvements	Lease term plus renewal option

Tangible capital assets under construction or development are recorded as work in progress with no amortization until the asset is placed in service. Capital lease agreements are recorded as a liability and a corresponding asset based on the present value of any payments due. Operating leases are charged to expenses. Works of art and historical treasures are not recorded.

(g) Post employment benefits

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The Government contributes at a rate of 2.14 times (2001 - 2.14 times) the employee's contribution. The Government's contributions are charged as an expense on a current year basis and represents the total pension obligations. The Government is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Plan.

Pension benefits to Members of the Legislative Assembly and judges are reported on an actuarial basis. This is done to determine the current value of future entitlement and uses various estimates. When actual experience varies from estimates, the adjustments needed are amortized over the estimated average remaining service lives of the contributors.

Under the terms and conditions of employment, government employees may earn non-pension benefits for resignation, retirement and removal costs based on years of service. The benefits are paid upon resignation, retirement or death of an employee. The expected cost of providing these benefits is recognized as employees render service. Severance liabilities are also recorded when employees are identified for lay-off. The cost of the benefits has been determined based on management's best estimates.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Commitments and contingencies

The nature of the Government's activities requires negotiation of contracts that are significant in relation to its current financial position or that will materially affect the level of future expenses. Contractual commitments pertain to operating, commercial and residential leases, capital projects, and operational funding commitments.

The contingencies of the Government are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur and is quantifiable, an estimated liability is accrued. If the likelihood is not determinable or the amount cannot be reasonably estimated, the contingency is disclosed. Contingent liabilities result from potential environmental contingencies or pending litigation and like items.

(i) Grant from Canada

The Grant from Canada is subject to the terms of the Formula Financing Agreement with Canada. The Grant entitlement is dependent on a number of variables, including population growth, the growth of provincial-local government spending, personal and corporate income tax revenues and other federal transfers.

The initial payments of the Grant are based on estimates of these variables, supplied by Statistics Canada, the Federal Department of Finance and the Government. Adjustments are made as final data becomes available which can take between three to seven years. These adjustments can be significant. Population figures are initially based on Statistics Canada's post-censal estimates, which are adjusted to census data every five years. All known changes to estimates, relating to current year and prior years, are recorded in the current year as revenue adjustments.

(j) Projects for Canada, Nunavut and others

The Government undertakes projects for Canada, Nunavut and others for which it receives accountable advances. Unexpended balances are recorded as current liabilities, and recoveries are accrued when expenses, as allowed under the project contract, exceed advances.

(k) Taxes

Income tax revenue is recognized on an accrual basis. Taxes, under the *Income Tax Act*, are collected by Canada on behalf of the Government under a tax collection agreement and are remitted to the Government monthly. The remittances are based on the Canada's Department of Finance's estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are final. Changes to personal and corporate income tax estimates can have a significant impact on the Grant from Canada.

Fuel, tobacco and payroll taxes are levied under the authority of the *Petroleum Products Tax Act*, the *Tobacco Tax Act* and the *Payroll Tax Act* respectively. Revenues are recognized on an accrual basis based on the statements received from collectors or employers. Adjustments from reassessments are recorded in revenue in the year they are identified. Property tax and school levies are assessed on a calendar year basis and are recognized on an accrual basis in the fiscal year in which the calendar year ends.

(l) Other revenues/deferred revenue

Licenses, fees and permits are recorded on a cash basis. All other revenues are recorded on an accrual basis. Funding received for specified purposes is deferred until the related expenses are incurred.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(m) Expenses

Expenses are recorded on an accrual basis. The Government records expenses in the year in which the related goods and services are consumed. Government grants and contributions are recorded on an accrued basis as expenses when paid or when the recipient has fulfilled the terms of the contractual agreement.

(n) Recoveries of prior years' expenses

Recoveries of prior years' expenses and reversals of prior years' expense accruals are reported separately from other revenues on the statement of operations and accumulated surplus. Pursuant to the *Financial Administration Act*, these recoveries cannot be used to increase the amount appropriated for current year expenses.

3. CASH

	2002	2001
	(thousands of dollars)	
Cash in bank	$ 134,374	$ 15,672
Overdraft at bank	(17,880)	-
Outstanding items	(12,794)	(14,506)
Cash	**$ 103,700**	**$ 1,166**

The Government also has a line of credit provided by the Chartered Banks. There are no fixed repayment terms and the overdraft limits are negotiated over the year based on the forecasted cash flows and borrowing requirements of the Government. The overdraft interest rate is based on prime and the collateral is on the Consolidated Revenue Fund of the Government. Interest is charged on the net balance of the Government and its pool participants. As at March 31, 2002 there is a net overdraft balance of $17,880,000 (2001 - nil).

4. SHORT-TERM INVESTMENTS

The surplus cash of the Government is pooled with the surplus cash of certain Territorial Crown Corporations, boards and agencies. This investment pool is invested in a diversified portfolio of high grade, short and long term income producing assets.

At March 31, 2002 the investment pool had total investments of $391 million (2001 - $93 million). The Government's portion of this is $234,707,000 (2001 - $47,652,000). The eligible classes of securities, categories of issuers, limits and terms are approved under the Government's investment guidelines, Financial Administration Act and Investment Regulations. All short-term instruments, depending on the investment class, are rated R-1 Middle Low or better from the Dominion Bond Rating Service Ltd. Investments are diversified limiting them, depending on the type of investment, to a maximum of 5% to 50% of the total portfolio. There is no significant concentration in any one investment.

At March 31, 2002 the average term to maturity was 20 days. The portfolio yield for the year varied from 1.91% to 5.06%. In 2002 the Government earned interest on short-term investments of $2,016,000 (2001 - $765,000).

5. DUE FROM (TO) CANADA

	2002	2001
	(thousands of dollars)	
Grant receivable		
Grant per financing agreement	$ 285,898	$ 570,956
Less payments received	(535,493)	(550,044)
	(249,595)	20,912
Balance receivable at beginning of year	26,748	5,836
	(222,847)	26,748
Other receivables:		
Indian and Inuit hospital and medical care	36,986	19,346
Projects on behalf of Canada	15,787	6,251
Miscellaneous receivables	13,317	18,626
	(156,757)	**70,971**
Other payables:		
Advances for projects on behalf of Canada	(711)	(2,288)
Excess income tax advanced	(174)	(2,815)
Miscellaneous payables	(22,459)	(5,974)
Deferred funding for specified purposes	(2,851)	(10,065)
	(26,195)	**(21,142)**
	$ (182,952)	**$ 49,829**

The amounts due from Canada are non-interest bearing. The carrying amounts approximate fair market value because of the short term to maturity.

6. ACCOUNTS RECEIVABLE

	2002	2001
	(thousands of dollars)	
General	$ 23,013	$ 18,417
Government of Nunavut	34,480	22,075
Revolving funds sales	4,109	4,331
Accrued interest	177	936
	61,779	45,759
Less: allowance for doubtful accounts	7,045	6,987
	54,734	38,772
Receivables from related parties:		
Aurora College	667	411
Divisional Education Councils and District Education Authorities	1,389	1,386
Hospitals and Regional Health Boards	1,364	551
Northwest Territories Development Corporation	565	483
Northwest Territories Housing Corporation	797	1,096
Northwest Territories Power Corporation	4,002	4,120
	8,784	8,047
	$ 63,518	**$ 46,819**

During the year, no accounts receivable (2001 - $725,000) were written off and $159,000 (2001 - $11,000) were forgiven.

7. INVENTORIES AND PREPAID EXPENSES

	2002	2001
	(thousands of dollars)	
Inventories		
Bulk fuels	$ 6,015	$ 4,715
Granular products	-	430
Liquor products	2,707	3,089
Public stores	130	158
	8,852	**8,392**
Prepaid operational expenses	**3,009**	**2,672**
	$ 11,861	**$ 11,064**

Bulk fuel inventory write-down for 2002 was $142,000 (2001 - $156,000).

8. DESIGNATED CASH AND INVESTMENTS

	2002	2001
	(thousands of dollars)	
Investment portfolio:		
Marketable securities (market value $22,590,000, 2001-$19,554,000)	$ 22,590	$ 19,554
Cash and other assets (market value approximates cost)	55	2,106
	22,645	21,660
Students Loan Fund:		
Authorized limit	33,000	27,000
Less: loans receivable	24,382	22,144
Segregated and designated for new loans	8,618	4,856
	$ 31,263	**$ 26,516**

The cash and marketable securities held in the investment portfolio, while forming part of the Consolidated Revenue Fund, are designated for the purpose of meeting the obligations of the Legislative Assembly Supplementary Retiring Allowance and cannot be used to discharge obligations incurred by the Government. The assets in the investment portfolio are managed by CIBC Mellon Global Securities Company. Supplementary Retiring Allowances Regulations restrict the investments CIBC Mellon Global Securities Company can make to those investments listed in the *Pension Benefits Standards Act*.

The proportionate asset mix in the investment portfolio is as follows as at:

	2002	2001
	%	%
Canadian stocks	16.04	14.03
Cash and other assets	8.80	9.72
Corporate bonds	15.06	-
Federal bonds	13.99	44.82
Foreign stocks	35.26	31.03
Provincial bonds	10.85	0.40
	100.00	100.00

The average market yields on the portfolio are 4.9%, 5.9% and 3.2% (2001 - 4.5%, 5.4% and 2.5%), respectively, with maturity dates ranging from April 2002 to November 2031. The gain on investments sold was $1,728,000 (2001 - $4,433,000).

9. LOANS RECEIVABLE

	2002	2001
	(thousands of dollars)	
Working Capital advances to the Northwest Territories Business Credit Corporation. The term is indeterminate with the option to repay any portion of principal on any interest payment date. Interest is calculated at selected Government of Canada three year bond rates at the end of the month	$ 28,523	$ 27,550
Students Loan Fund loans due in installments to 2014, bearing interest between 3.75% and 12.5%, net of allowance for doubtful accounts and loan remissions of $15,132,000 (2001 - $13,467,000)	9,251	8,677
Loans to municipalities due in installments to 2026, bearing interest between 6.50% and 11.27%	2,857	4,793
Other	170	169
	$ 40,801	**$ 41,189**

The amount that is expected to be received in the current year is $1,936,000 (2001 - $2,067,000). The interest earned on loans receivable during the year was $1,608,000 (2001 - $2,427,000).

During the year, the following amounts were written off and forgiven with proper authority:

	2002	2001
	(thousands of dollars)	
Students Loan Fund:		
Forgivable loan remissions, including interest	$ 1,099	$ 636
Write-offs	-	114
	$ 1,099	**$ 750**

10. SHORT-TERM LOANS

There were no short-term loans as at March 31, 2002 (2001 - $9,690,000). The average interest rate incurred (2001 - 5.87%). The borrowing limit under the *Borrowing Authorization Act* is $175 million. Interest paid in 2002 was $5,000 (2001 - $307,000).

11. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2002	2001
	(thousands of dollars)	
Trade	$ 56,837	$ 41,985
Other liabilities, payroll deductions and contractors' holdbacks	16,601	12,468
Government of Nunavut	802	17,712
Employee vacation pay	8,910	8,866
Deferred revenue	894	1,272
Provision for equal pay settlement	33,427	4,717
	117,471	87,020
Payables to related parties:		
Aurora College	1,391	1,224
Divisional Education Councils and District Education Authorities	1,354	1,629
Hospitals and Regional Health Boards	4,725	3,763
Northwest Territories Development Corporation	31	2
Northwest Territories Housing Corporation	666	328
Northwest Territories Power Corporation	866	809
	9,033	7,755
	$ 126,504	$ 94,775

12. CAPITAL LEASE OBLIGATIONS

	2002	2001
	(thousands of dollars)	
Buildings	$ 16,206	$ 16,947
Computers and software systems	-	230
	$ 16,206	$ 17,177

Interest expense related to capital lease obligations for the year was $1,994,000 (2001 - $2,109,000), at an implied average interest rate of 12% (2001 - 11.7%). Capital lease obligations are based upon contractual minimum lease obligations for the leases in effect as of March 31, 2002:

	(thousands of dollars)
2003	$ 2,849
2004	2,849
2005	2,849
2006	2,849
2007	2,849
Beyond 2007	15,597
Total minimum lease payments	29,842
Less: imputed interest 12%	13,636
Present value of minimum lease payments	$ 16,206

13. POST EMPLOYMENT BENEFITS

	2002	2001
	(thousands of dollars)	
Employee Future Benefits		
Resignation	$ 12,285	$ 11,840
Removal	5,717	5,478
Retirement	2,206	2,188
	20,208	**19,506**
Pension Liabilities		
Legislative Assembly Supplementary Retiring Allowance	15,713	15,625
Judges' Supplemental Pension Plan	1,599	1,408
	17,312	**17,033**
Total	**$ 37,520**	**$ 36,539**

The expected payments due for Employee Future Benefits in the current year are $1,935,000 (2001 - $2,470,000).

The Government maintains the Legislative Assembly Retiring Allowances Fund and the Territorial Court Judges' Registered Pension Plan. Both plans are contributory defined benefit pension plans. These two pension plans are fully funded, consequently obligations are recognized through the invested funds. The funds related to these plans are administered by independent trust companies. As well there are two supplementary plans known as the Legislative Assembly Supplementary Retiring Allowance and the Judges' Supplemental Pension Plan. These plans are non-contributory defined benefit pension plans. The Government is liable for all benefits. Benefits provided under all four plans are based on service and/or earnings.

Actuarial valuations were completed for the Legislative Assembly and Judges' plans as of March 31, 2000 and January 1, 2002 respectively, using the projected benefit method prorated on service. The valuation is based on a number of actuarial assumptions about matters such as mortality, service, withdrawal, earnings and interest rates. The assumptions are based on the Government's best estimates of expected long-term rates and short-term forecasts. The actuarial valuations were extrapolated to March 31, 2002, if they were not valued at the balance sheet date.

Pension Expense

Pension expense for the Legislative Assembly Retiring Allowances Fund, the Territorial Court Judges' Registered Pension Plan, the Legislative Assembly Supplementary Retiring Allowance and Judges' Supplemental Pension Plan for the year totalled $997,000 (2001 - $1,375,000). The Government's contributions to the Public Service Superannuation Plan were $16,272,000 (2001 - $14,159,000).

14. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions relate to the portion of a tangible capital asset that was gifted from or cost shared with Canada. The most significant of these assets are roads and airports. The capital contributions are deferred and amortized to revenue over the same life as the related asset.

	2002	2001
	(thousands of dollars)	
Deferred capital contributions at beginning of year	$ 213,881	$ 224,585
Add: Assets gifted or cost shared during the year	13,255	2,049
Less: Amortization of capital contributions	(12,586)	(12,753)
Deferred capital contributions at end of year	**$ 214,550**	**$ 213,881**

15. PETROLEUM PRODUCTS STABILIZATION FUND

The Petroleum Products Stabilization Fund is included in the accumulated surplus. The purpose of the Fund is to stabilize the prices of petroleum products purchased, sold and distributed by the Government. The net revenues or expenses of the Petroleum Products Revolving Fund are charged to the Stabilization Fund. The accumulated surplus or deficit balance in the fund cannot exceed $5,000,000.

	2002	2001
	(thousands of dollars)	
Deficit at beginning of the year	$ (4,163)	(3,895)
Less: Petroleum Products Revolving Fund - Net expenses	(28)	(268)
Deficit at end of the year	**$ (4,191)**	**$ (4,163)**

16. TRUST ASSETS UNDER ADMINISTRATION

The Government administers trust assets on behalf of third parties, which are not included in the reported Government assets and liabilities. These consist of cash, term deposits, investments, real estate, and other sundry assets.

	2002	2001
	(thousands of dollars)	
Correctional institutions and Other	$ 442	$ 524
Public Trustee	2,497	2,585
Natural resources - Capital	336	335
Supreme and Territorial courts	795	469
Workers' Compensation Board (Northwest Territories and Nunavut)	266,646	262,349
	$ 270,716	**$ 266,262**

16. TRUST ASSETS UNDER ADMINISTRATION (continued)

The Workers' Compensation Board (Northwest Territories and Nunavut) has a fiscal year end of December 31. Its most recent financial statements and those of the Public Trustee are reproduced in Section III of the Public Accounts of the Government.

17. COMMITMENTS

The Government has entered into agreements for, or is contractually committed to, the following expenses payable subsequent to March 31, 2002:

	Expiry Date	2003	2004-2025	Total
		(thousands of dollars)		
Operational commitments	2006	$ 28,509	$ 20,980	$ 49,489
Commercial and residential leases	2019	10,577	49,288	59,865
RCMP Policing Agreement	2012	19,121	172,090	191,211
Capital commitments				
- Projects in progress at March 31, 2002	2003	45,257	33,603	78,860
Equipment leases	2007	868	1,383	2,251
Western Harvesters' Assistance Program	2006	392	290	682
		$ 104,724	**$ 277,634**	**$ 382,358**

(a) Commissions Commitment

The government has entered into fuel delivery contracts for 16 communities. Two contracts will expire in 2002, nine in 2003 and five in 2004. Under these contracts, fixed commission rates are paid. The value of this commitment is estimated at $1,750,000.

(b) Chargeback of Services

The Government has 13 (2001 - 10) cost recovery service agreements with the Government of Nunavut for the provision of various corporate and program delivery services. The expenses on and costs recovered from these projects on behalf of Nunavut are estimated at $10,820,000 (2001 - $9,397,000) for the fiscal year 2002-2003.

18. CONTINGENCIES

(a) Contingent Liabilities

The Government is contingently liable for the following:

	(thousands of dollars)
Debentures issued by the Northwest Territories Power Corporation, maturing from 2009 to 2026	$ 97,421
Loans payable by the Northwest Territories Housing Corporation	27,754
Loans payable by the Northwest Territories Power Corporation	28,000
Guaranteed operating lines of credit	17,820
Guaranteed residential housing loans	2,615
Uninsured loss	1,948
	$ 175,558

(b) Environmental Restoration Costs

As circumstances and funding have permitted, the Government has been addressing the problem of environmental liabilities. In a number of departments, this process has consisted of identifying sites of potential liability and remediating the sites as necessary.

The Government has identified 373 sites in, or in close proximity to communities, where environmental liabilities may exist. Approximately one quarter of these sites have either been assessed or are owned by the private sector. Approximately 15% of the 373 sites have been remediated, sold to the private sector or it has been determined no liability exists. Other assessed sites either have remediation plans in place or are undergoing further study.

In addition, there are 166 fuel caches managed by the Department of Resources, Wildlife and Economic Development that are located a distance from communities. Many of these caches, because of their remoteness and the small number of drums involved (with the potential for only limited local contamination), have not yet been formally inspected. The Government has plans in place to remove the drums and restore the site to its original condition for 16 of the sites. 52 of the sites currently have no drums stored there.

The Government will continue with its program of site inspection, assessment and remediation on an ongoing basis. In those cases where the cost of remediating sites is quantifiable, an estimated liability is accrued. As at March 31, 2002, cost estimates of sufficient accuracy are not yet available to predict future costs, if any, of restoration. Consequently, no liabilities have been accrued.

18. CONTINGENCIES (continued)

(c) Guarantees

The Government has agreed to guarantee operating lines of credit for Sirrius Diamonds Ltd. to a maximum of $10,000,000; Arslanian Cutting Works (NWT) Ltd. to a maximum of $9,200,000 and Deton'Cho Diamonds Inc. to a maximum of $5,000,000 subject to terms of the guarantee agreements which may require specific approval for future advances. The current balances of the operating lines of credit are $7,990,000; $7,230,000; and $2,600,334 respectively.

The Government has provided a guarantee to the Canadian Blood Agency and Canadian Blood Services to cover a share of potential claims made by users of the national blood supply. The Government's share is limited to the percentage the Northwest Territories' population is of the total Canadian population.

19. RELATED PARTIES

Transactions with related parties and balances at year-end, not disclosed elsewhere in the financial statements, are disclosed in this note. During the year the Government made grants and contributions to the following related parties.

	2002	2001
	(thousands of dollars)	
Hospitals and Regional Health Boards	$ 140,601	$ 125,181
Divisional Education Councils and District Education Authorities	94,613	87,888
Northwest Territories Housing Corporation	46,955	45,174
Aurora College	22,662	21,774
Northwest Territories Development Corporation	2,700	2,700
Northwest Territories Business Credit Corporation	753	696
	$ 308,284	**$ 283,413**

The Government funds communities, boards and agencies and other organisations offering services to the public. These organizations operate independently of normal Government operations. The Government may be held responsible for any liabilities or deficits on behalf of these boards and agencies. An estimate of the potential liability, if any, cannot be determined.

Under agreements with related boards and agencies, the Government provides services at cost or for a service fee where direct costs cannot be determined. The fees charged for indirect costs are not necessarily the cost of providing those services. Services provided included personnel, payroll, financial, procurement, accommodation, buildings and works, utilities, legal and interpretation services. Direct costs of $71,925,000 (2001- $58,780,000) were incurred and recovered from related parties.

The Government of the Northwest Territories receives dividend revenue in return for its investment in the Northwest Territories Power Corporation. Dividend revenue for the current year is $4,000,000 (2001 - $4,068,000).

20. OVEREXPENDITURE

The Department of Education, Culture and Employment exceeded the amounts appropriated to them for operations and maintenance activities by $105,000. This contravenes the *Financial Administration Act. (FAA)* section 32, which states..."No person shall incur an expense that causes the amount of the item set out in the Estimates on which the appropriation is based to be exceeded".

Government of the Northwest Territories Schedule A

Non-Consolidated Schedule of Revenues by Source (unaudited)

March 31, (thousands of dollars)	**2002**		**2001**
	Main Estimates (note 1b)	**Actual**	**Actual**
Revenue from Canada			
Grant *	$ 489,518	$ 285,898	$ 570,956
Transfer payments*	53,115	24,655	44,525
	542,633	310,553	615,481
Taxation			
Corporate Income Tax*	116,112	486,285	102,726
Personal Income Tax*	54,847	42,990	60,351
Fuel	15,831	16,854	10,834
Tobacco	10,863	10,542	9,954
Payroll	10,125	11,439	9,409
Property tax and school levies	8,552	6,455	6,993
Insurance	1,500	2,150	1,688
	217,830	576,715	201,955
Recoveries			
Program	7,293	8,704	8,128
Service	1,403	1,612	1,391
Lease and accommodations	1,520	1,400	1,766
Commodity sales	47	66	58
Salary recoveries - boards and agencies	75	74	75
Insurance proceeds	60	18	1,159
Transportation	48	77	52
Amortization of capital contributions (note 14)	83	12,586	12,753
	10,529	24,537	25,382
General			
Revolving Funds net revenue	15,170	18,588	16,613
Regulatory revenues	10,358	11,202	8,595
Other general revenues	1,676	1,611	1,397
Investment income	3,708	5,847	7,905
	30,912	37,248	34,510
Grants in Kind	387	387	-
Total Revenues	**$ 802,291**	**$ 949,440**	**$ 877,328**

* The Grant from Canada, Transfer payments and Corporate and Personal Income Tax Revenue are inter-related. An increase in income tax revenue received in the year will result in the Grant from Canada being reduced, as occured in the year ending March 31, 2002.

Government of the Northwest Territories

Schedule B

Non-Consolidated Schedule of Expenses (unaudited)

March 31,
(thousands of dollars)

	Main Estimates (note 1b)	Compensation and Benefits	Grants and Contributions	Valuation Allowances	Other	Amortization	2002 Total Expenses	2001 Total Expenses
Legislative Assembly	$ 11,680	$ 5,159	$ -	$ -	$ 7,016	$ 680	$ 12,855	$ 11,867
Executive	42,656	38,685	9,240	38	14,546	1,101	63,610	41,835
Finance	9,419	2,963	-	403	2,987	86	6,439	7,525
Municipal and Community Affairs	61,257	10,440	43,924	47	5,874	1,183	61,468	58,889
Public Works and Services	39,284	14,861	356	-	23,127	2,463	40,807	39,590
Health and Social Services	182,811	14,145	143,101	-	33,703	3,268	194,217	181,771
Justice	67,122	29,282	1,650	-	34,468	310	65,710	62,613
NWT Housing Corporation	45,556	-	46,955	-	-	-	46,955	45,174
Education, Culture and Employment	183,354	15,361	134,782	1,936	35,398	6,844	194,321	170,112
Transportation	70,140	21,672	483	11	27,866	21,504	71,536	68,827
Resources, Wildlife and Economic Development	75,546	28,088	16,104	-	34,157	789	79,138	77,238
Total 2002	**$ 788,825**	**$ 180,656**	**$ 396,595**	**$ 2,435**	**$ 219,142**	**$ 38,228**	**$ 837,056**	
Total 2001	**$ 757,483**	$ 156,353	$ 360,297	$ 5,103	$ 206,670	$ 37,018		**$ 765,441**

Government of the Northwest Territories

Schedule 1

Non-Consolidated Schedule of Revenues

for the year ended March 31, 2002
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Legislative Assembly					
Recoveries					
Publications	$ 4	$ -	$ 4	$ 3	$ (1)
Concessions	1	-	1	3	2
Merchandise	1	-	1	7	6
Heritage Canada - Offical Languages	-	150	150	-	(150)
	6	**150**	**156**	**13**	**(143)**
General revenue					
Fees	1	-	1	5	4
Gain on investments	-	-	-	1,727	1,727
	1	-	1	1,732	1,731
	7	**150**	**157**	**1,745**	**1,588**
Executive					
Financial Management Board Secretariat					
Recoveries					
NTPC dividend	4,423	-	4,423	4,000	(423)
Staff Housing	110	-	110	246	136
	4,533	**-**	**4,533**	**4,246**	**(287)**
General revenue					
Interest	23	-	23	16	(7)
Fees	4	-	4	50	46
Gain on sale of assets	-	-	-	18	18
	27	**-**	**27**	**84**	**57**
	4,560	**-**	**4,560**	**4,330**	**(230)**
Finance					
Operating Grant - Canada	489,518	-	489,518	285,898	(203,620)
Recoveries					
Investment pool costs	208	-	208	147	(61)
Insured and third party	60	-	60	18	(42)
Publications	-	-	-	6	6
	268	-	268	171	(97)
Taxation					
Corporate	116,112	-	116,112	486,285	370,173
Personal	54,847	-	54,847	42,990	(11,857)
Fuel	15,831	-	15,831	16,854	1,023
Tobacco	10,863	-	10,863	10,542	(321)
Payroll	10,125	-	10,125	11,439	1,314
Property tax and school levies	8,552	-	8,552	6,455	(2,097)
Insurance	1,500	-	1,500	2,150	650
	217,830	-	217,830	576,715	358,885

Non-Consolidated Schedule of Revenues

for the year ended March 31, 2002
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Finance (continued)					
General revenue					
Liquor Commission	15,075	-	15,075	18,529	3,454
Investment interest	1,661	-	1,661	1,992	331
Municipal interest	492	-	492	421	(71)
Fees	150	-	150	180	30
Interest	-	-	-	59	59
Nunavut administration fees	-	-	-	1	1
	17,378	-	17,378	21,182	3,804
	724,994	**-**	**724,994**	**883,966**	**158,972**
Municipal and Community Affairs					
Recoveries					
Land leases	1,080	-	1,080	861	(219)
Third party	-	154	154	239	85
	1,080	154	1,234	1,100	(134)
General revenue					
Fees	698	-	698	39	(659)
Licenses	156	-	156	98	(58)
Interest	-	-	-	9	9
Gain on sale of assets	50	-	50	16	(34)
	904	-	904	162	(742)
	1,984	**154**	**2,138**	**1,262**	**(876)**
Public Works and Services					
Transfer payments					
Federal programs	45	-	45	34	(11)
Grants					
Grants in Kind	387	-	387	387	-
Recoveries					
Systems and Communications	600	5	605	741	136
Water and sewer maintenance	475	(140)	335	520	185
Commercial leases	298	-	298	273	(25)
Utility services	50	-	50	35	(15)
Parking stall rentals	25	-	25	16	(9)
Publications	-	-	-	1	1
Chargebacks	-	-	-	51	51
	1,448	(135)	1,313	1,637	324

Non-Consolidated Schedule of Revenues

for the year ended March 31, 2002
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Public Works and Services (continued)					
General revenue					
Fees	300	-	300	233	(67)
Permits	287	-	287	586	299
Inspections	97	-	97	79	(18)
Registrations	-	-	-	43	43
Nunavut administration fees	-	-	-	3	3
Gain on sale of assets	165	-	165	163	(2)
	849	-	849	1,107	258
	2,729	**(135)**	**2,594**	**3,165**	**571**
Health and Social Services					
Transfer payments					
Federal cost shared	26,198	-	26,198	22,872	(3,326)
Canadian Health and Social Transfer	20,646	-	20,646	(4,628)*	(25,274)
Federal programs	-	-	-	(106)**	(106)
	46,844	-	46,844	18,138	(28,706)
Recoveries					
Program recipient	1,918	-	1,918	2,850	932
Medical Transportation	-	-	-	17	17
Third party	-	-	-	199	199
Capital contributions	-	-	-	843	843
	1,918	-	1,918	3,909	1,991
General revenue					
Licenses	90	-	90	101	11
Fees	40	-	40	61	21
	130	-	130	162	32
	48,892	-	**48,892**	**22,209**	**(26,683)**
Justice					
Transfer payments					
Federal cost shared	5,156	890	6,046	5,504	(542)
Federal programs	70	-	70	88	18
	5,226	890	6,116	5,592	(524)
Recoveries					
Boards and agencies	75	-	75	74	(1)
Program recipient	65	-	65	28	(37)
Air charter	48	-	48	61	13
Publications	16	-	16	22	6
Room and board	7	-	7	2	(5)
	211	-	211	187	(24)

* Clawback adjustments relating to prior years.
** Prior year adjustments, program has moved from Vote 1/8 to Vote 4/5 for fiscal year 2002.

Non-Consolidated Schedule of Revenues

for the year ended March 31, 2002
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Justice (continued)					
General revenue					
Fees	2,332	-	2,332	2,905	573
Fines	372	-	372	372	-
	2,704	-	2,704	3,277	573
	8,141	**890**	**9,031**	**9,056**	**25**
Education, Culture and Employment					
Transfer payments					
Federal programs	1,000	-	1,000	891	(109)
Recoveries					
Third party	125	-	125	125	-
Program recipient	20	-	20	20	-
Concessions	15	-	15	24	9
Publications	-	-	-	1	1
Merchandise	-	-	-	-	-
Commercial leases	-	-	-	1	1
User	-	-	-	1	1
Deferred Capital Contributions	-	-	-	133	133
	160	-	160	305	145
General revenue					
Interest	350	-	350	429	79
Exam and certification	2	-	2	13	11
Fees	1	-	1	(9)	(10)
	353	-	353	433	80
	1,513	**-**	**1,513**	**1,629**	**116**
Transportation					
Recoveries					
Third party	428	167	595	872	277
Road / highway maintenance	70	-	70	118	48
Boards and agencies	-	-	-	-	-
Capital contributions	27	56	83	11,422	11,339
	525	223	748	12,412	11,664
General revenue					
Registrations	2,221	-	2,221	2,821	600
Lease	1,278	42	1,320	1,211	(109)
Fees	1,629	-	1,629	1,881	252
Licenses	371	-	371	594	223
Concession	239	-	239	209	(30)
Permits	155	-	155	172	17
Interest	7	-	7	7	-
Exam and certification	7	-	7	35	28
Inspections	1	-	1	-	(1)
	5,908	42	5,950	6,930	980
	6,433	**265**	**6,698**	**19,342**	**12,644**

Non-Consolidated Schedule of Revenues

for the year ended March 31, 2002
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Resources, Wildlife and Economic Development					
Recoveries					
User	315	-	315	367	52
Publications	10	-	10	-	(10)
Capital contributions	-	-	-	190	190
	325	-	325	557	232
General Revenue					
Investment interest	1,175	-	1,175	1,187	12
Licenses	733	-	733	928	195
Fees	710	-	710	5	(705)
Stores	95	-	95	59	(36)
Permits	-	-	-	-	-
	2,713	-	2,713	2,179	(534)
	3,038	**-**	**3,038**	**2,736**	**(302)**
Total operations and maintenance	$ 802,291	$ 1,324	$ 803,615	$ 949,440	$ 145,825

Non-Consolidated Schedule of Expenditures

for the year ended March 31, 2002
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Legislative Assembly						
Office of the Clerk	$ 6,483	$ 2,011	$ -	$ 8,494	$ 8,167	$ 327
Expenditures on Behalf of Members	4,306	-	-	4,306	3,952	354
Office of the Chief Electoral Officer	297	-	-	297	180	117
Commissioner of Official Languages	476	-	-	476	468	8
Office of the Speaker	118	-	-	118	69	33
	11,680	**2,011**	**-**	**13,691**	**12,855**	**836**
Executive						
Executives Offices						
Cabinet Secretariat	6,639	5,857	(1,709)	10,787	9,287	1,500
Ministers' Offices	3,563	-	11	3,584	3,829	(265)
Public Utilities Board	401	-	-	401	232	169
Commissioner's Office	209	-	-	209	212	(3)
	10,802	5,857	(1,698)	14,981	13,560	1,401
Financial Management Board Secretariat						
Labour Relations and Compensation Services	10,058	320	(7)	10,370	24,208	(13,838)
Government Accounting	8,783	1,599	79	10,382	8,520	1,842
Directorate	5,609	1,973	13	7,595	8,520	(925)
Budgeting and Evaluation	1,269	-	(83)	1,184	1,145	39
Audit Bureau	1,242	-	-	1,242	1,005	237
	26,961	3,798	-	30,759	43,396	(12,637)
Aboriginal Affairs	4,893	110	1,698	6,701	6,654	47
	42,656	**9,765**	**-**	**52,421**	**63,610**	**(11,189)**

Non-Consolidated Schedule of Expenditures

for the year ended March 31, 2002
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Finance						
Treasury	6,904	-	-	6,904	3,871	3,033
Directorate	1,185	-	-	1,185	1,167	18
Fiscal Policy	770	-	-	770	762	8
Bureau of Statistics	560	-	-	560	553	7
	9,419	-	-	9,419	6,353	3,066
Amortization of assets*	-	-	-	-	86	(86)
	9,419	**-**	**-**	**9,419**	**6,439**	**2,980**
Municipal and Community Affairs						
Regional Operations	49,305	783	(24)	50,064	49,419	645
Directorate	3,925	-	297	4,222	4,214	8
Lands Administration	2,111	-	44	2,155	2,089	66
School of Community Government	1,672	-	(188)	1,484	1,377	107
Community Financial Services	1,648	250	(169)	1,729	1,639	90
Community Development	1,218	-	17	1,235	1,348	(113)
Emergency Services	722	154	-	876	741	135
Community Governance	656	-	23	679	641	38
	61,257	**1,187**	**-**	**62,444**	**61,468**	**976**
Public Works and Services						
Asset Management	31,275	1,271	(229)	32,317	32,331	(14)
Directorate	6,834	(2)	229	7,061	7,060	1
Petroleum Products	774	(1)	-	773	737	36
Systems and Communications	401	337	-	738	679	59
	39,284	**1,605**	**-**	**40,889**	**40,807**	**82**
Health and Social Services						
Primary and Acute Care Programs	91,328	8,753	(4,132)	95,949	95,028	921
Health Insurance Programs	33,439	-	3,137	36,576	37,098	(522)
Directorate and Corporate Services	25,926	1,150	1,262	28,338	28,860	(522)
Community Health Programs	21,971	419	865	23,255	22,615	640
Children's Programs	10,147	1,681	(1,132)	10,696	10,616	80
	182,811	**12,003**	**-**	**194,814**	**194,217**	**597**
Justice						
Law Enforcement	19,198	-	-	19,198	19,197	1
Community Justice and Corrections	28,362	945	(600)	28,707	26,094	2,613
Registries and Court Services	8,605	(46)	260	8,819	8,856	(37)
Corporate Services	7,613	50	170	7,833	7,816	17
Legal Services Board	3,344	223	170	3,737	3,747	(10)
	67,122	**1,172**	**-**	**68,294**	**65,710**	**2,584**

*The amortization of the Liquor Commission Assets is not an appropriated item as it is an expense of the Liquor Commission Revolving Fund and not an expense of the Department of Finance. However the assets of the Liquor Commission belong to the Government and its amortization of tangible capital assets is included here for reconciliation purposes only.

Government of the Northwest Territories

Non-Consolidated Schedule of Expenditures

for the year ended March 31, 2002
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
NWT Housing Corporation	**45,556**	**1,399**	**-**	**46,955**	**46,955**	**-**
Education, Culture and Employment						
Education and Culture	111,933	1,565	1,704	115,202	121,237	(6,035)
Advanced Education and Careers	66,603	3,674	(1,704)	68,573	68,127	446
Directorate and Administration	4,818	-	-	4,818	4,957	(139)
	183,354	**5,239**	**-**	**188,593**	**194,321** *	**(5,728)**
Transportation						
Airports	19,217	1,147	(8)	20,356	20,409	(53)
Highways	35,141	(494)	27	34,674	34,886	(212)
Corporate Services	7,560	26	19	7,605	7,459	146
Ferries	4,906	200	(34)	5,072	5,196	(124)
Motor Vehicles	2,508	732	(4)	3,236	2,857	379
Community Local Access Roads	587	136	-	723	499	224
Community Marine	221	8	-	229	230	(1)
	70,140	**1,755**	**-**	**71,895**	**71,536**	**359**
Resources, Wildlife and Economic Development						
Resource Management and Economic Development	32,631	708	2,176	35,515	35,654	(139)
Forest Management	28,503	(67)	(3,609)	24,827	24,592	235
Corporate Management	12,543	2,955	1,207	16,705	16,665	40
Environmental Protection	1,869	170	226	2,265	2,227	38
	75,546	**3,766**	**-**	**79,312**	**79,138**	**174**
Total operations and maintenance	**$ 788,825**	**$ 39,902**	**$ -**	**$ 828,727**	**$ 837,056**	**$ (8,329)**

* Of the Education, Culture and Employment over-expenditure above $1,781,000 of total shown was approved as a Supplementary Estimate for 2003 and will allow for funds to be paid out in accordance with the *Financial Administration Act (FAA)*. Of the remaining balance $105,000 has been disclosed in Note 20 as an over-expenditure and $3,842,000 will be submitted as an additional Supplementary Estimate in 2003, prior to funds being released.

Government of the Northwest Territories

Schedule 3

Non-Consolidated Schedule of Recoveries of Prior Years' Expenditures

for the year ended March 31, 2002
(thousands of dollars)

DEPARTMENT	Over-Accruals	Recoveries of Valuation Allowances	Other Recoveries	Total
Legislative Assembly	$ 2	$ 1	$ 2	$ 5
Executive	136	65	(563)*	(362)
Finance	-	-	36	36
Municipal and Community Affairs	63	-	323 *	386
Public Works and Services	44	63	(119)	(12)
Health and Social Services	1,034	-	734 *	1,768
Justice	(105)	-	170	65
Education, Culture and Employment	530	-	164	694
Transportation	163	-	674 *	837
Resources, Wildlife and Economic Development	156	-	(18)	138
	$ 2,023	**$ 129**	**$ 1,403**	**$ 3,555**

* Adjustments to prior year implementation of tangible captial assets are included within this item

Government of the Northwest Territories

Schedule 4

Non-Consolidated Schedule of Summary of Capital Acquisitions

for the year ended March 31, 2002
(thousands of dollars)

DEPARTMENT	Main Estimates	Supplementary Estimates	Total Appropriation	Actual Expenditure
Legislative Assembly	$ -	$ -	$ -	$ -
Executive	120	561	681	630
Finance	-	-	-	-
Municipal and Community Affairs	4,169	4,018	8,187	6,262
Public Works and Services	1,935	4,500	6,435	4,698
Health and Social Services	19,912	14,078	33,990	30,074
Justice	20,205	3,805	24,010	13,329
Education, Culture and Employment	11,484	1,360	12,844	9,813
Transportation	39,139	5,382	44,521	32,652
Resources, Wildlife and Economic Development	1,298	418	1,716	451
	$ 98,262	**$ 34,122**	**$ 132,384**	**$ 97,909**

Government of the Northwest Territories

Schedule 5

Non-Consolidated Schedule of Grants

for the year ended March 31, 2002
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Executive						
Executive Offices						
Native Women's Association (grant in kind)	$ 73	$ -	$ -	$ 73	$ 73	$ -
Women's Initiatives	50	-	-	50	47	$ 3
	123	**-**	**-**	**123**	**120**	**3**
Financial Management Board Secretariat						
Staff Housing (grant in kind)	-	**944**	-	**944**	**1,037**	**(93)**
Aboriginal Affairs						
Metis Nation	225	-	-	225	212	13
Aboriginal Organizations	75	-	-	75	87	(12)
	300	**-**	**-**	**300**	**299**	**1**
	423	**944**	**-**	**1,367**	**1,456**	**(89)**
Municipal and Community Affairs						
Community Government Funding	26,594	322	399	27,315	27,390	(75)
Grant in Lieu of Property Taxes	3,540	-	7	3,547	3,525	22
Fuel Adjustment	434	-	1	435	423	12
Core Funding	295	-	135	430	307	123
Senior Citizens and Disabled Property Tax Relief	239	-	13	252	276	(24)
Sport North lease (grant in kind)	28	-	-	28	28	-
	31,130	**322**	**555**	**32,007**	**31,949**	**58**
Public Works and Services						
Management services for Rockhill Apartments (grant in kind)	260	-	-	260	260	-
Transfer of building to NWTHC (grant in kind)	-	-	-	-	96	(96)
	260	**-**	**-**	**260**	**356**	**(96)**
Justice*						
Aboriginal Court Challenges	40	-	(40)	-	-	-
Law Bursaries	30	-	40	70	-	70
Canadian Association of Provincial Court Judges	3	-	-	3	-	3
Uniform Law Conference	3	-	-	3	-	3
National Justice issues	-	-	3	3	-	3
	76	**-**	**3**	**79**	**-**	**79**

* Justice has included their grants in 2002 under "other" O&M, as a result, they are not disclosed above

Non-Consolidated Schedule of Grants

for the year ended March 31, 2002
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Education, Culture and Employment						
Student Grants	8,411	-	(318)	8,093	7,672	421
Community Broadcasting	52	-	-	52	71	(19)
	8,463	**-**	**(318)**	**8,145**	**7,743**	**402**
Resources, Wildlife and Economic Development						
Fur Price Program	345	-	(71)	274	158	116
Small Business Grants	287	-	-	287	246	41
Fire Damage Compensation	100	-	-	100	-	100
West Kitikmeot Slave Study (grant in kind)	26	-	-	26	26	-
Disaster Compensation Program	15	-	1	16	16	-
Humane Trap Development	5	-	(1)	4	-	4
Dene Nation	-	-	5	5	5	-
	778	**-**	**(66)**	**712**	**451**	**261**
Total Operations and Maintenance	**$ 41,130**	**$ 1,266**	**$ 174**	**$ 42,570**	**$ 41,955**	**$ 615**

Government of the Northwest Territories

Schedule 6

Non-Consolidated Schedule of Contributions

for the year ended March 31, 2002
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Executive						
Executive Offices						
Status of Women Council	$ 283	$ -	$ 6	$ 289	$ 289	$ -
Intergovernmental Forum	380	550	(930)	-	-	-
Native Women's Association	175	-	5	180	180	-
Energy Secretariat	-	-	40	40	38	2
	838	**550**	**(879)**	**509**	**507**	**2**
Financial Management Board Secretariat						
Power Subsidy	5,680	1,500	-	7,180	5,419	1,761
Superannuation Costs - NTPC	939	-	-	939	939	-
Superannuation Costs - WCB	299	-	-	299	299	-
	6,918	**1,500**	**-**	**8,418**	**6,657**	**1,761**
Aboriginal Affairs						
Self Government	60	-	-	60	20	40
Intergovernmental Forum	-	-	1,025	1,025	600	425
	60	**-**	**1,025**	**1,085**	**620**	**465**
	7,816	**2,050**	**146**	**10,012**	**7,784**	**2,228**
Municipal and Community Affairs						
Water Sewer Services Subsidy Program	6,475	-	(268)	6,207	6,222	(15)
Infrastructure - Various Territorial	3,814	100	91	4,005	3,514	491
Community Development Fund	600	-	(110)	490	434	56
Mobile equipment operations	568	-	(3)	565	430	135
Transfer Payments (other Government departments)	505	(119)	(25)	361	398	(37)
Sport and Recreation	225	-	44	269	298	(29)
Regional leadership	187	-	(65)	122	45	77
Fire Training	90	-	15	105	58	47
Volunteer Development	20	-	(10)	10	12	(2)
Insurance	-	530	38	568	564	4
	12,484	**511**	**(293)**	**12,702**	**11,975**	**727**
Health and Social Services						
Boards of Management	135,404	9,632	(847)	144,189	140,601	3,588
Strategic Initiatives Fund	1,500	-	-	1,500	1,451	49
Community Wellness Programs	584	-	211	795	782	13
Health Awareness, Activities and Education	143	-	27	170	178	(8)
Medical Professional Development	100	-	-	100	-	100
Recruitment and Retention	-	-	65	65	52	13
Policy and Legislation (NWT RNA)	-	-	12	12	12	-
Aboriginal Translation	-	-	25	25	25	-
	137,731	**9,632**	**(507)**	**146,856**	**143,101**	**3,755**

Non-Consolidated Schedule of Contributions

for the year ended March 31, 2002
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Justice						
Community Justice	733	325	-	1,058	1,026	32
Legal Aid Clinics	300	-	-	300	300	-
Wilderness Camps	165	-	-	165	168	(3)
Victims Assistance	100	-	-	100	100	-
New Beginnings Alternate Program	-	45	-	45	56	(11)
	1,298	**370**	**-**	**1,668**	**1,650**	**18**
NWT Housing Corporation	**45,556**	**1,399**	**-**	**46,955**	**46,955**	**-**
Education, Culture and Employment						
Education Authority	93,336	1,221	-	94,557	94,613	(56)
College Contributions	22,113	-	507	22,620	22,662	(42)
Healthy Children Initiative	1,859	-	-	1,859	1,883	(24)
Literacy Funding	1,657	-	-	1,657	1,529	128
Early Childhood Program	779	611	(245)	1,145	1,275	(130)
Language Communities	743	-	-	743	482	261
Community Income Assistance Delivery	714	-	(432)	282	-	282
Community Teacher Education Program	673	500	-	1,173	966	207
Community Skills for Work	650	-	-	650	606	44
NWTTA Professional Improvement Fund	587	55	-	642	640	2
Cultural Organizations	259	-	-	259	269	(10)
Community Library Services	194	-	-	194	204	(10)
Community Museums	186	-	-	186	196	(10)
NWT Arts Council	140	-	-	140	137	3
Dene Language Programming	100	-	-	100	100	-
Native Communications	70	-	-	70	70	-
Cultural Projects	61	-	-	61	73	(12)
Northern Performers	36	-	-	36	36	-
Oil and Gas Industry	-	600	-	600	652	(52)
Skills Canada NWT / NU	-	-	80	80	80	-
NWT Employment Support Program	-	500	-	500	386	114
Student Success Centres	-	180	-	180	180	-
	124,157	**3,667**	**(90)**	**127,734**	**127,039**	**695**
Transportation						
Community Local Access Roads	517	-	-	517	367	150
Community Marine	80	-	-	80	78	2
Airports	-	-	-	-	18	(18)
NWT Community Mobilization Partnership Agreement	-	-	-	-	20	(20)
	597	**-**	**-**	**597**	**483**	**114**

Non-Consolidated Schedule of Contributions

for the year ended March 31, 2002
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Resources, Wildlife and Economic Development						
NWT Development Corporation	2,700	-	-	2,700	2,700	-
Business Development Fund	1,529	-	138	1,667	1,666	1
Community Futures	1,157	-	303	1,460	1,460	-
Community Transfer Initiatives	969	-	-	969	929	40
Community Harvester Assistance Program	473	-	-	473	429	44
Commercial Fisheries Assistance	395	-	-	395	394	1
Energy Conservation	364	-	(59)	305	304	1
West Kitikmeot Slave Study	349	-	(80)	269	102	167
Arctic Energy Alliance	280	-	-	280	280	-
Tourism Industry Marketing	279	-	842	1,121	1,121	-
Local Wildlife Committees	258	-	-	258	241	17
Western Harvester Support Program	244	148	-	392	392	-
Industry Assistance	180	-	-	180	177	3
Diamond Industry Funding	150	-	(150)	-	-	-
Business Credit Corporation	131	-	17	148	130	18
Hook Lake Bison Recovery	125	-	-	125	125	-
Northern Accord	105	-	(82)	23	5	18
Prospectors' Assistance Program	90	-	-	90	85	5
Wildlife Management Boards	78	-	-	78	69	9
Renewable Energy	50	-	61	111	93	18
Diavik Monitoring Agency	50	-	-	50	50	-
Mackenzie River Basin Board	28	-	8	36	35	1
Canadian Energy Research Institute	25	-	-	25	25	-
Support to Fur Industry	15	-	-	15	15	-
Maximizing Northern Employment	-	1,000	130	1,130	1,076	54
Aboriginal Pipeline Group	-	-	776	776	776	-
Tourism Strategies	-	-	700	700	700	-
Interim Resource Management Agreement	-	375	-	375	375	-
Diavik Socio-Economic Agreement	-	187	-	187	113	74
Gwich'in Development Corporation	-	-	160	160	160	-
Patterson Sawmill Ltd.	-	-	140	140	140	-
Sahtu Secretariat Strategy #5	-	-	110	110	82	28
Inuvialuit Regional Corp. Strategy #5	-	-	100	100	100	-
Deton'Cho Corporation	-	-	99	99	99	-
Northern Organization for Responsible Development	-	-	98	98	98	-
Bush Tea Resources	-	-	96	96	96	-
NWT Arctic Tourism Association	-	-	75	75	75	-
Arts and Crafts Supply	-	-	71	71	71	-
Inuvik Natural Gas	-	-	63	63	62	1
NWT Community Mobilization Partnership	-	-	58	58	58	-
Thebacha Road Society	-	-	50	50	50	-
Project Moosehides	-	-	50	50	45	5
Fur Institute of Canada	-	-	50	50	50	-
Extech III	-	-	50	50	50	-
Delta Geological Assessment	-	-	50	50	50	-
Western Arctic Leadership Program	-	-	48	48	48	-
Great Northern Arts Festival	-	-	45	45	45	-
Denendeh Development Corporation	-	-	35	35	35	-
Dene Nation - Tulita Gathering	-	-	35	35	35	-
Raven Tours	-	-	30	30	30	-
Environmental Monitoring Program	-	-	30	30	30	-
National Aboriginal Achievement Award	-	-	25	25	25	-
Genesis Group Ltd.	-	-	25	25	25	-
Acho Dene First Nation	-	-	25	25	25	-
Sahtu Denen Council	-	-	25	25	25	-
Town of Inuvik - Petroleum Show	-	-	20	20	20	-
Liidli Kue First Nation	-	-	20	20	20	-
Ka'a'gee Tu First Nation	-	-	20	20	20	-

Non-Consolidated Schedule of Contributions

for the year ended March 31, 2002
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Resources, Wildlife and Economic Development (continued)						
Aklavik Indian Band	-	-	20	20	20	-
University of Calgary Wolf Study	-	-	20	20	20	-
Tree of Peace Friendship Centre	-	-	18	18	18	-
Aklavik Indian Band	-	-	15	15	15	-
Wah Ti First Nation	-	-	10	10	10	-
Aurora Arts Society	-	-	9	9	9	-
NWT Barren Ground Caribou Outfitters Association	-	-	6	6	6	-
Fort Smith Metis Council	-	-	6	6	6	-
Canadian Co-operative Wildlife Health Centre	-	-	6	6	6	-
Canadian Circumpolar Institute	-	-	5	5	5	-
Canadian Council on Ecological Areas	-	-	2	2	2	-
	10,024	1,710	4,424	16,158	15,653	505
Total Operations and Maintenance	**$ 339,663**	**$ 19,339**	**$ 3,680**	**$ 362,682**	**$ 354,640**	**$ 8,042**

Government of the Northwest Territories

Schedule 7

Non-Consolidated Schedule of Special Warrants

for the year ended March 31, 2002
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Purpose	Date of FMB Approval	Amount Authorized
Executive			
Executive Offices			
To provide funding for costs associated with the Special Committee on Conflict Process.		21-Jan-02	$ 696
To provide funding for the legal costs associated with the Federation Franco-TeNOise court challenge of the Government of the Northwest Territories' level of compliance provisions of the NWT Official Languages Act.		21-Jan-02	80
To provide funding for the Northern Student Employment Program ($310,000) and the Northern Graduate Employment Program ($3,146,000). These programs are associated with Executive Council direction on Maximizing Northern Employment initiatives.		05-Apr-01	3,456
Financial Management Board Secretariat			
To provide funding to establish a Hydro Unit within the Financial Management Board Secretariat to support the NWT Hydro Initiative.		26-Sep-01	1,000
To provide funding for the additional expenses to be incurred to conduct the current collective bargaining process with the Northwest Territories Teachers' Association.		24-Apr-01	186
Municipal and Community Affairs			
To fund communities for expected increases in the cost of municipal insurance for the upcoming year. Insurance providers estimate insurance costs to increase between 30% and 100% for various categories of communities.		05-Apr-01	530
To provide funding for the continuation of work required on the Fort Providence Recreation Complex. Due to construction delays the project was not completed in the 2000/2001 fiscal year.		22-May-01	50
To fund the evaluation of community Water Infrastructure Systems in order to minimize further cost increases to community government insurance rates		05-Apr-01	150
To provide funding for the supply of granular materials. Due to bad weather conditions the scheduled gravel hauls could not be completed during the 2000/2001fiscal year.		22-May-01	100
Public Works and Services			
To provide funding for costs that were incurred due to the roof collapse of the Highways Building in July 2001. These costs include the relocation of Department of Transportation staff to their temporary location ($48,925), preparation of the temporary office space ($17,875) and the return move to the Highways Building ($60,000).		10-Jan-02	127

Government of the Northwest Territories

Non-Consolidated Schedule of Special Warrants

for the year ended March 31, 2002
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Purpose		Date of FMB Approval	Amount Authorized
Education, Culture and Employment				
	To provide funding for the Northern Employment Support Program. This program is associated with the Executive Council direction on Maximizing Northern Employment initiatives.		05-Apr-01	500
	To provide funding to cleanup the environmental contamination associated with a fuel spill originating from the Trades Complex at Aurora College's Thebacha Campus in Fort Smith.		05-Apr-01	1,237
Transportation				
	To provide funding for the continuation of projects which were not completed in the 2000/2001 fiscal year. These projects no longer qualify as tangible capital assets under the new accounting policies for Tangible Capital Assets.		22-May-01	136
	Aklavik Trail to Richardson Mountains	$ 24,000		
	Paulatuk Trail to Hornaday River	40,000		
	Lutsel K'e Trail to Austin Lake	72,000		
		136,000		
	To provide funding for costs that were incurred due to the roof collapse of the Highways Building in July 2001. These costs include replacement of materials and supplies ($9,690) and equipment ($16,710).		10-Jan-02	26
Total Operations and Maintenance				$ 8,274

Non-Consolidated Schedule of Special Warrants

for the year ended March 31, 2002
(thousands of dollars)

CAPITAL	Purpose		Date of FMB Approval	Amount Authorized
Executive				
Financial Management Board Secretariat				
To provide funding for the continuation of work required on the Tangible Capital Asset System. The project was not completed in the 2000/2001 fiscal year.			22-May-01	$ 100
To authorize a capital investment to purchase property pursuant to the Employee House Purchase Program. The net effect on the Government's financial position should be nil as the funding will be recovered when the property is sold.			24-Sep-01	182
To authorize a capital investment to purchase property pursuant to the Employee House Purchase Program. The net effect on the government's financial position should be nil as the funding will be recovered when the property is sold.			01-Feb-02	107
Municipal and Community Affairs				
To authorize additional capital investment required to complete repairs to the water supply system in Tulita. The treatment facility was near completion when major ice damage occurred to the installed water intakes.			05-Apr-01	508
To provide funding for the continuation of projects which were not completed in the 2000/2001 fiscal year.			22-May-01	2,707
	Water Improvements, Fort McPherson	$ 1,740,000		
	Community Office / Hall / Outdoor Rink, Rae Lakes	892,000		
	Industrial Subdivision, Fort McPherson	36,000		
	Residential Subdivision, Fort McPherson	39,000		
		2,707,000		
To provide funding for the continuation of projects which were not completed in the 2000/2001 fiscal year. Funding for these projects were originally approved as Infrastructure Contributions under Operations Expense. However, it has been subsequently determined that the GNWT will retain ownership of water / sewer infrastructure. Consequently these projects are now considered capital investment.			22-May-01	703
	Expand Sewage Lagoon, Fort Providence	$ 50,000		
	Water Improvements, Tulita	195,000		
	Sewage / Solid Waster Upgrade, Rae-Edzo	178,000		
	Water / Sewer Main Replacement, Rae-Edzo	151,000		
	Sewage / Solid Waste Site, Wha Ti	129,000		
		703,000		
To authorize additional capital investment required to complete the new water supply system in Fort McPherson.			15-Aug-01	100

Government of the Northwest Territories

Non-Consolidated Schedule of Special Warrants

for the year ended March 31, 2002

(thousands of dollars)

CAPITAL	Purpose		Date of FMB Approval	Amount Authorized
Public Works and Services				
To provide funding for the continuation of projects which were not completed in the 2000/2001 fiscal year.			22-May-01	3,600
Lang Building Upgrade, Yellowknife		$ 3,207,000		
Office Renovations Lahm Ridge Tower, Yellowknife		35,000		
Office Renovations NorthwesTel Building, Yellowknife		52,000		
Office Renovations Highways Building, Yellowknife		119,000		
Diesel Capacity Increase, Deline		101,000		
Construct Tank Farm, Colville Lake		52,000		
Storage Capacity / Environmental Upgrade, Holman		27,000		
Upgrade-Tank Farm, Sachs Harbour		7,000		
		3,600,000		
Health and Social Services				
To provide funding for the continuation of work required on the Child Welfare and Health Suite Information Systems. Due to development and implementation delays these projects were not completed in the 2000/2001 fiscal year.			22-May-01	325
To provide funding for the continuation of projects which were not completed in the 2000/2001 fiscal year.			22-May-01	3,101
Trailcross Treatment Centre Mechanical System Upgrade		$ 62,000		
Territorial Treatment Centre Renovation		130,000		
Aklavik Health Centre Replacement		837,000		
Tulita Health Centre Renovation		193,000		
Deline Health Centre Renovation		240,000		
Tuktoyuktuk Health Centre Renovation		235,000		
Holman Health Centre Renovation		226,000		
Fort Simpson Wellness Centre		35,000		
Fort Liard Health Centre Mechanical Renovation		46,000		
Tsiigehtchic Health Centre Renovation		139,000		
Stanton Regional Hospital Psychiatric Unit Renovations		150,000		
Natseve K e Structural Correction, Hay River		748,000		
Northern Lights roof repair		60,000		
		3,101,000		
Justice				
To provide funding for the continuation of projects which were not completed in the 2000/2001 fiscal year.			22-May-01	1,471
FACTS Management System		$ 36,000		
Courthouse Security		90,000		
North Slave Correctional Centre - renovations and enhancements		900,000		
Inuvik Young Offender Facility - renovations and enhancements		294,000		
COMS Computer System		151,000		
		1,471,000		

Non-Consolidated Schedule of Special Warrants

for the year ended March 31, 2002
(thousands of dollars)

CAPITAL	Purpose		Date of Ways Approval	Amount Authorized
Education, Culture and Employment				
	To provide funding for the continuation of projects which were not completed in the 2000/2001 fiscal year.		22-May-01	1,160
	Sir John Franklin High School Renovation	$ 251,000		
	Princess Alexandria School Renovation / Addition	119,000		
	Echo Dene School Addition	85,000		
	Chief Paul Niditchie School, Tsigehtchic	5,000		
	Moose Kerr School, Aklavik	12,000		
	Sir Alexander Mackenzie Renovation / Replacement, Inuvik	10,000		
	Helen Kalvak School Addition, Holman	607,000		
	PWNHC Renovation, Yellowknife	71,000		
		1,160,000		
Transportation				
	To provide funding for the continuation of projects which were not completed in the 2000/2001 fiscal year.		22-May-01	3,236
	Hay River Air Terminal Building Rehabilitation	$ 150,000		
	Hay River Maintenance Garage Rehabilitation	95,000		
	Fort Simpson Air Terminal Building Rehabilitation	50,000		
	Aklavik Air Terminal Building - Rehabilitation and Expansion	14,000		
	Inuvik Air Terminal Building Rehabilitation	62,000		
	Inuvik Replace Maintenance Garage	53,000		
	Tulita Air Terminal Building Rehabilitation	66,000		
	Sachs Harbour Airport - Rehabilitation of airside surfaces and lighting	332,000		
	Inuvik Overlay Runway / Taxiway / Apron	100,000		
	Winter Road Improvements Mackenzie Highway (Bridges)	1,786,000		
	Major Culvert Replacement Various	58,000		
	Major Bridge Rehabilitation Various	66,000		
	Highway #4 km 0-69 Reconstruction	191,000		
	Highway #8 km 0-257 Reconstruction (Campbell Creek Bridge)	53,000		
	Replace Engine on Abraham Francis Ferry	36,000		
	Install Bulkhead Louis Cardinal Ferry	124,000		
		3,236,000		
	To authorize additional capital investment expenditure in 2001-02 through reprofiling of the department's current approved cashflow for the Mackenzie Winter Road Bridge Acceleration Program.		10-Jan-02	1,100

Non-Consolidated Schedule of Special Warrants

for the year ended March 31, 2002
(thousands of dollars)

CAPITAL	Purpose		Date of FMB Approval	Amount Authorized
Resources, Wildlife and Economic Development				
	To provide funding for the continuation of projects which were not completed in the 2000/2001 fiscal year.		22-May-01	563
	Fred Henne Park, North Slave Region	$ 105.000		
	Happy Valley Park , Inuvik Region	27.000		
	Gwich'in Territorial Park, Inuvik Region	219.000		
	Canol Historic Parks, Sahtu Region	102.000		
	Prelude Lake Park Masterplan, North Slave Region	8.000		
	Queen Elizabeth Park, South Slave Region	46.000		
	Lady Evelyn Falls, South Slave Region	56.000		
		563.000		
Total Capital				$ 18,963

Government of the Northwest Territories

Schedule 8

Non-Consolidated Schedule of Inter-activity Transfers over $250,000

for the year ended March 31, 2002
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Transfer to (from)	Explanation
Executive		
Executive Offices Cabinet Secretariat	$ (1,698)	Transfer of Intergovernmental Forum Secretariat to the Ministry of Aboriginal Affairs.
Aboriginal Affairs Aboriginal Affairs	1,698	Transfer of Intergovernmental Forum Secretariat from Executive Offices.
Public Works and Services		
Directorate	379	To fund shortfalls identified for Employee Leave and Termination Benefits and the Department's contribution for Chief Information Officer position.
Asset Management	(369)	
Systems and Communications	(10)	
Health and Social Services		
Directorate and Corporate Services	1,221	To transfer funding received for Early Childhood Development initiatives to the appropriate Activity.
Children's Programs	(1,221)	
Health Insurance Programs	3,137	To transfer funding received for a third internal medicine specialist and associated support staff at Stanton Regional Hospital; forced growth for the department's Boards; and the implementation of standardized physician contracts to the appropriate Activity.
Primary and Acute Care Programs	(4,091)	
Children's Programs	89	
Community Health Programs	865	
Education, Culture and Employment		
Advanced Education and Careers	(775)	Transfer projected Income Support surplus to the Education and Culture activity to fund additional actions planned in support of the Student Achievement and Well-Being Initiative.
Education and Culture	775	
Advanced Education and Careers	(339)	Transfer of funding full time or part time education leave assistance for norther teacher education graduates towards a Bachelor of Education Degree to the appropriate activity.
Education and Culture	339	
Advanced Education and Careers	(556)	To fund an advance payment to the plaintiffs in the Edward Horne settlement.
Education and Culture	556	

Non-Consolidated Schedule of Inter-activity Transfers over $250,000

for the year ended March 31, 2002
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Transfer to (from)	Explanation
Resources, Wildlife and Economic Development		
Corporate Management	(960)	To transfer funding to make required investments with respect to Mackenzie Valley Development Planning and the development of non-renewable resources.
Resource Management and Economic Development	910	
Environmental Protection Services	50	
Forest Management	(1,162)	Reallocation of surplus fire suppression funds as follows :
Corporate Management	307	Funding for Socio-economic Monitoring ($290,000) and the Saskatchewan Denesuline and Manitoba Dene Negotiations ($17,000).
Resource Management and Economic Development	605	Funding for the purchase of Parks merchandise ($95,000), Business Development Initiatives ($385,000) and the Protected Area Strategy.
Environmental Protection	250	Funding for the Giant Mine clean-up.
Forest Management	(1,111)	Reallocation of surplus fire suppression funds as follows :
Corporate Management	451	Aboriginal Pipeline Group ($226,000) and Maximizing Northern Employment Initiatives ($225,000).
Resource Management and Economic Development	660	Fur Pricing Program ($220,000), Polar Bear Trade Mark litigation ($200,000) and CS Lord Centre ($240,000).
CAPITAL INVESTMENT		
Health and Social Services		
Primary and Acute Care Programs	$ 170	Funding for code upgrades for various facilities
Children's Programs	240	Trailcross Treatment Centre - an expanded scope of work to increase level of safety in the building.
Community Health Programs	(410)	Projected surplus in the Hay River Reserve (A&D) Treatment Centre Foundation project.
Education, Culture and Employment		
Advanced Education and Careers	500	Revised Inuvik Capital Acquisition Plan - Advance Aurora College Campus Building project by deferring construction of Sir Alexander Mackenzie School.
Education and Culture	(500)	

Non-Consolidated Schedule of Debenture Loans Receivable from Municipalities

for the year ended March 31, 2002
(thousands of dollars)

	Year of Maturity	Interest Rate	Original Amount	Principal Balance March 31, 2001	New Loans	Principal Repayments	Principal Balance March 31, 2002
Municipality of Fort Smith							
43 Personal care facility, Amalgamation of debentures #39 and #41	2026	11.27	$ 2,765	$ 2,655	$ -	$ (56)	$ 2,711
			2,765	**2,655**	**-**	**(56)**	**2,711**
Municipality of Fort Simpson							
6 Fire hall addition; refinance debenture #5	2006	9.00	136	70	-	11	59
7 Fire truck and alarm system	2008	9.00	67	41	-	5	36
8 Wildrose Acres sub-division	2007	6.50	150	95	-	45	50
			353	**206**	**-**	**61**	**145**
Municipality of Inuvik							
34 Refinance previous debentures	2010	8.34	1,657	865	-	865	-
35 Recreation centre	2007	7.30	400	274	-	274	-
36 Recreation centre completion	2012	8.05	690	575	-	575	-
37 Recreation centre completion	2017	7.80	150	138	-	138	-
			2,897	**1,852**	**-**	**1,852**	**-**
Municipality of Norman Wells							
9 Residential subdivision	2001	7.40	350	80	-	80	-
			350	**80**	**-**	**80**	**-**
			$ 6,365	**$ 4,793**	**$ -**	**$ 1,937**	**$ 2,856**

Schedule of Other Long-term Receivables

for the year ended March 31, 2002
(thousands of dollars)

	Principal Balance March 31, 2001	New Loans	Principal Repayments	Principal Balance March 31, 2002
Agreements for Sale	$ 186	$ -	$ 7	$ 179

Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions

for the year ended March 31, 2002

ACCOUNTS RECEIVABLE WRITTEN OFF

There were no accounts written off during 2001-2002

FORGIVENESS

Accounts Forgiven, 2001 / 2002 Forgiveness	$158,957

Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions

for the year ended March 31, 2002

STUDENT LOAN REMISSIONS

Under the Student Financial Assistance Regulations, the Government may forego collection of students' loans, provided certain criteria are met. The students listed below, having met the academic and the employment or residency criteria, have qualified and been granted remission of their loans.

Adkins, Gabriele	$ 1,483	Davis, Miles	701
Allen, Heather	4,308	Davis, Miles	3,699
Ambrose, Clint	2,400	Degow, Azure	2,663
Andrew, Lorelei	5,450	DeGugliemo, Shawna	2,200
Ang, Kenneth	5,990	DeKock, Catherine	4,400
Arychuk, Troy Curtis	1,816	DeKock, Ottilia	1,794
Ashton, Scott	2,203	Demarcke, Anne Heather	4,242
Auge, Brian	4,077	Demarcke, Pennie	4,529
Auge, Michael	6,400	Denault, Daniel	4,305
Avery, Mark	1,699	Desfosses, Suzanne	3,507
Bailey, Jennifer	3,540	Desjarlais, April	4,905
Bandura, Sandra	4,022	Desjarlais, Michelle	2,004
Barron, Lisa	1,512	Dewsbury, Janice	1,600
Bell, Margaret	6,800	Dewsbury, Neil	592
Bennington, Chris	2,093	Dombajova, Alicia	2,405
Bennington, Christopher	1,206	Domes, Kerrie	4,165
Benoit, Brenda	3,459	Doolittle, George	2,200
Bertolini, Alex	5,576	Dragon, Daniel	2,937
Billan, Kuldeep	2,696	Dragon, Kevin	4,800
Bisaro, Perry	830	Drinnan, Siubhan	1,206
Blake, Corrine	3,420	Duggan, Moira	3,061
Blewitt, Christopher	6,412	Dunbar, Scott	3,178
Boden, Rebecca	4,213	Duong, Diep	5,833
Boetthger, Christopher	3,200	Duong, Kim	647
Boothe, Robin	824	Emboda, Amelita	2,696
Bourke, Shauns	7,469	Enge, Audrey	2,378
Bourque, Mary	5,061	Erasmus, Eileen	1,392
Boyer, Craig	4,074	Eskelson, Ray	626
Brown, Tara	778	Eyakfwo, Celine	4,797
Brown, Tawna	3,014	Falconer, Kim	2,948
Brumwell, Lindsay	2,017	Falconer, Melody	4,192
Bryan, Matthew	3,200	Farrow, Justine	2,433
Bryant, Tracy	3,135	Feil, Wendy	4,009
Burr, Felicity	2,500	Feng, An-Wen	2,200
Butz, Margaret	2,389	Fernandez, Laurie	2,200
Bye, Miranda	2,214	Fillion, Valerie	1,600
Campbell, Joel	4,567	Finnamore, Matthew	3,178
Campbell, Josh	2,071	Firth, John	1,600
Campbell, Leah	2,356	Fitzpatrick, Jacqueline	3,989
Cariaga, Teresita	4,400	Fletcher, Melissa	4,044
Carr, John	5,650	Forbes, Crystal	2,652
Chaffee, Steve	2,576	Forsyth, Jill	1,503
Charlebois-Heide, Susan	734	Frano, Marek	2,126
Chatwood, Kelly	1,600	Freund, Hardy	4,044
Chorostkowski, Brian	4,603	Gill, Paul	1,666
Chorostkowski, Bryan	1,797	Gordon, Annie	4,827
Chueng, William	1,129	Gostick, William	3,176
Comber, Betty Lou	3,866	Guinan, Derran	4,017
Connolly, Greg	4,891	Halushka, Vincent	1,600
Cottrell, Kyle	2,222	Hammond, Andrew	6,554
Courturier, Marie	1,239	Harbicht, Kimberly	1,786
Coyne, Erin	1,057	Harding, Robert	2,850
Crant, Kevin	2,100	Hartell, Judy	3,137
Croizier, Marcena	4,800	Hartery, Bruce	2,104
Croizier, Mari	4,296	Hartlen, Tracey	5,414
Cunningham, Andrew	6,228	Hartop, Barton	4,400
Curran, Amy	3,193	Hayward, Jodi	6,990
Curran, Peter	3,992	Hayward, Trent	2,225
Currie, Shelley	2,718	Healy, Damien	1,600
Currimbhoy, Adil	1,491	Henderson, Colin	2,926

Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions

for the year ended March 31, 2002

STUDENT LOAN REMISSIONS (continued)

Hernandez, Myra	1,348	Matthews, Ioan	3,600
Hernberg, Jeanette	2,850	Maund, Corey	2,291
Hess, Samera	2,587	Maurice, Gordon	2,800
Hibbs, Tim	989	McCabe, Maureen	2,540
Hibbs, Timothy	1,983	McCagg, Natasha	7,351
Hicks, Laura	3,102	McCagg-Nystrom, Heather	5,201
Hill, Duncan	1,326	McCallum, Christopher	3,691
Hilliard, Sheila	7,683	McCann, Tim	4,307
Horn, Jeffery	3,200	McClelland, Lisa	2,488
Houweling, Michelle	4,299	McClelland, Richard	3,825
Howie, Jason	1,120	McCowan, Laurel	6,110
Hoyles, Jaime	4,316	McDuff, William	1,392
Hrynyshyn, James	2,948	McGee, Debra	4,318
Hurley, Lisa	1,502	McGrath, George	4,400
Huynh, Dang	1,819	McGregor, Fiona	4,162
Inch, Jennifer	3,794	McKay, Anthony	3,200
Jacklin, Truman	5,551	McLachlan, Corey	1,271
Jarvis, Janet	3,200	McLachlan, Cory	543
Jaud, Jeremy	3,200	McNeill, Erin	4,569
Jaud, Rebecca	514	McRae, Theresa	1,063
Jenkins, Christina	2,600	Melander, Patricia	1,279
Jones, Adrienne	2,436	Menzies, Jennifer	2,159
Jones, Leslie Ann	3,466	Meszes, Steven	4,406
Jones, Leslie Anne	2,137	Metcalfe, Jonathon	5,072
Jones, Nicola	6,234	Mitchener, Darryl	5,222
Jones, Rawyln	5,214	Monchuk, David	6,146
Jones, Shirley Kemeys	1,759	Monroe, Elizabeth	2,521
Jovic, Nikola	2,200	Morris, Sally	1,326
Kaduck, Raymon	592	Murphy, Christopher	2,707
Kanwal, Kiran	6,338	Murphy, Julia	2,200
Kapicki, Brent	1,315	Muyres, Lesley	3,189
Kay, Ruth	5,776	Naidoo, Nalini	3,803
Keetch, Heather	2,200	Napier, Colleen	6,127
Kelly, Marie	1,621	Napier, Laurie	3,056
Kenny, Irene	1,293	Naugler, Tara	1,249
Kirbyson, Holly	7,562	Nessel, Leon	5,000
Korotash, Marco	2,050	Nielsen, Sandra	7,456
Kupeuna, Rosie	3,822	Nightingale, David	2,200
Lafrenier, Holly	4,494	Nikiforuk, Hiedi	2,050
Lange, Jennifer	4,567	Normandin, Jeanne	4,469
Langlois, Colette	1,257	Northrop, Christie	4,993
Larocque, Michelle	3,606	Nyyssonen, Erika	1,940
Latour, Colinda	2,859	Oake, Dean	2,389
Lennie-Misgeld, Jonpeter	5,154	Oliktoak, Mollie	4,168
Lewis, Lara	929	Olsen, Shari	5,933
Lewis, Lawrence	3,954	O'Rourke, Erin	3,600
Lovlin, Tahran	3,441	O'Toole, Christine	1,249
Lovlin, Tahrana	1,359	O'Toole, Kate	3,200
Lowndes, Stuart	3,126	Parker, Cheryl	5,880
Macbride, Patrick	7,047	Pascal, Olive	4,187
MacDonald, Erin	5,214	Pate, Kent	5,258
MacLellan, Karen	3,391	Patterson, Gloria	6,455
MacLennan, Sheena	6,231	Penkala, Matthew	2,444
Makepeace, Sarah	6,400	Perry, Colette	5,401
Malloy, Kim	3,683	Peterson, Amanda	4,094
Mangold, Dorothea	4,088	Petersson, Joanne	1,876
Mantla, Alestine	4,558	Picek, Jason	6,400
Mantla, Therese	4,252	Picek, Jon-Paul	6,400
Marinic, Anna	3,981	Pilon, Conrad	1,951
Marlowe, Evelyn	1,623	Pollock, Michael	2,536
Marsollier, Renee	5,650	Pond, Cory	2,587
Martin, Mildred	4,500	Pond, Sheldon	4,400
Matchett, Darrell	1,600	Powell, Chris	997
Mathison, Jeannie	2,239	Powell, Christopher	1,523

Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions

for the year ended March 31, 2002

STUDENT LOAN REMISSIONS (continued)

Prescott, Ann	4,773
Purchase, Kathleen	3,069
Rabesca, Alice	5,326
Ransom, Angela	2,893
Raves, Brent	2,126
Redman, Niada	2,598
Reynolds, Theresa	2,872
Riley, Rebecca	2,203
Roberts, Shannon	5,297
Roberts, Terry	4,400
Robinson, Craig	3,874
Robles, Alexandra	2,093
Rogers, Tasha	2,000
Romie, Diane	4,518
Rooke, Ilene	2,200
Rose, Paul W.	2,600
Ruddick, Dave	1,381
Ruddick, David	2,510
Rudolph, Christine	903
Saint, Jay	4,400
Samms, Adam	3,200
Scheller, Jaclyn	3,200
Schollar, Joan	6,600
Schultz, Jeffrey	6,760
Selinger, Mindy	2,203
Semjanovs, Roslyn	2,937
Shank, Jacob	5,269
Slade, Samantha	5,524
Smith, Bernard	3,039
Smith, Clinton	3,200
Smith, David Bruce	6,486
Smith, Edward	1,688
Smith, Glen	4,392
Snider, Chad	3,200
Snyder, Alana	3,885
Speight, Beverly	2,257
Sprecher, Dawn	4,217
Stevens, Kelly	6,055
Stewart, Andrew	5,277
Stewart, Bruce	2,466
Stokes, Brenda	1,970
Strain, Ryan	1,877
Sumcad, Irwin	3,576
Swartzentruber, Shannon	3,768
Tanguay, Michelle	4,400
Tolley, Charles	1,556
Toner, Sean K.	1,600
Trobak, Tara	2,800
Tutton, Wayne	948
Tweed, Jennifer	1,962
Tyler, Jason	5,453
Vanonen, Robert	6,642
VanVliet, Mark	1,183
Varkonyi, Nini	4,954
Vaughan, Helen	2,093
Villebrun, Henry	4,184
Vivian, Krista	3,680
Waddell, Robert	7,138
Wagner, Erin	1,304
Wagner, Nicole	6,590
Ward, Tracey	3,178
Warsame, Victoria	1,511
Wasylkiw, Tasha	669
Watier, Elizabeth	1,737
Weaver, Sharon	2,751
Wettig, Darren	2,258
Whitehead, Kevin	1,819
Wilkinson, Jennifer	3,694
Williams, Andrew	3,000
Willms, Wendy	9,467
Willoughby, Scott	1,063
Windle, Sarah	2,937
Wood, Jonathon	1,600
Wood, Melissa	2,644
Wood, Quintin	2,532
Wood, Stacey	3,799
Woodburn, Thomas	883
Wowk, Meagan	3,102
Wyse, John	1,918
York, Cameron	3,200
Young, Patrick	2,200
Young, Shawn	2,850
Yu, Nancy	5,910
Total Loan Remissions over $500	**1,098,568**
Miscellaneous Remissions under $500.	**463**
Total Loan Remissions	**$1,099,031**

Non-Consolidated Schedule of Recoveries of Debts and Student Loans Previously Written Off

for the year ended March 31, 2002

Executive	
G M J's Construction	$ 25
Reed, Shawn	31
Saint, Jay A.	50
	106
Finance	
Bob's Welding and Heavy Equipment	100
	100
Municipal and Community Affairs	
Camsell, Ernie	100
Cheezie, Philip	500
Mantla, Edward Pierre	79
Mercredi, Joe	164
Weyallon, Leon	300
	1,143
Public Works and Services	
Binette, Patrick	118
Gruben, Eileen	2,090
Haogak, Charlie Estate of	6
MacLeod, Ellen N.	423
Taureau, Kenny	24
Tologanak, David	310
	2,971
Health and Social Services	
Beaulieu, Derek	54
Bouvier, Elsie	107
Browning, Thomas	28
Cardinal, Freda	217
Fogarty, Reginald	100
Hawk, John	614
McDonald-Bourke, Joan	66
Ross, Allen	268
Wasserman, Eugene	34
Workman, Bill	(818)
	670
Justice	
Abel, Peter	425
Beaulieu, Gerald	83
Hope, Thomas	30
	538
Education, Culture and Employment	
Abel, Peter	$ 651
Beckwith, Melinda	150
Bilodeau, Adrian	246
Bowden, Robert S.	180
Bugg, Steven	668
Camsell, Nancy	520
Delauniere, Marc	2,130
Elliott, David	150
Firth, Georgina	1,104
Hall, Tracy	353
Haslem, Jonathon	9,045
Henderson, Chris	960
Kunnizzi, Robert	784
Lafferty, Theresa	336
Lennie, Ernest	242
Marten, Marilyn	2,097
McKay, Michelle	1,950
Michel, Pauline	976
Modeste, Andrew	400
Moore, Roslyn	176
Nayalliky, Karl	52
Oliktoak, Jason	60
Pellissey, Wilson	135
Saint, Jay	4,652
Sanquez, Stanley	830
Simard, Michelle	2,999
Simon, Charlie	1,189
Taureau, Lena	187
Vermeulen, Daniel	600
Vogt, Sandra	501
Williams, Andrew	4,178
Wright, Jason	2,069
	40,570
Transportation	
Snowshoe, Neil	858
	858
Resources, Wildlife and Economic Development	
Cardinal, Billy	77
Johnny, Peter	1,039
Taureau, Kenny	125
Thomas, Leon	183
Yendo, John	35
	1,459
Total Debts Recovered	$ 48,415

Non-Consolidated Schedule of Overdue Travel Advances

as at March 31, 2002

Overdue travel advances represent travel advances which have not been accounted for by an expense claim within 10 working days of the return date given on the travel authorization.

Health and Social Services	
(Non-government employees)	
Arey, Rita	$ 560
Etchinelle, Theresa	240
McKee, Patt	560
Total Overdue Travel Advances	**$ 1,360**

Government of the Northwest Territories

Schedule 14

Non-Consolidated Schedule of Lease Commitments

for the year ended March 31, 2002
(thousands of dollars)

		2003	2004	2005	2006	2007	2008-2019	Total
Yellowknife	Commercial	$ 7,960	$ 7,160	$ 5,989	$ 5,056	$ 2,969	$ 11,178	$ 40,312
	Residential	295	295	295	296	296	597	2,074
		8,255	**7,455**	**6,284**	**5,352**	**3,265**	**11,775**	**42,386**
Fort Smith	Commercial	1,078	899	890	852	733	4,356	8,808
	Residential	-	-	-	-	-	-	-
		1,078	**899**	**890**	**852**	**733**	**4,356**	**8,808**
Inuvik	Commercial	900	836	764	427	356	1,607	4,890
	Residential	344	344	344	344	340	2,065	3,781
		1,244	**1,180**	**1,108**	**771**	**696**	**3,672**	**8,671**
		$ 10,577	**$ 9,534**	**$ 8,282**	**$ 6,975**	**$ 4,694**	**$ 19,803**	**$ 59,865**

Government of the Northwest Territories

Schedule 15

Non-Consolidated Schedule of Guarantees

for the year ended March 31,
(thousands of dollars)

	2002	2001
Loans payable by the Northwest Territories Housing Corporation to Canada Mortgage and Housing Corporation and Canada	$ 27,754	$ 28,247
Sinking fund debentures issued by the Northwest Territories Power Corporation		
a) maturing March 9, 2009	20,000	20,000
b) maturing June 6, 2011	15,000	15,000
c) maturing May 28, 2012	20,000	20,000
d) maturing May 12, 2014	-	20,000
e) maturing October 27, 2018	10,000	10,000
f) maturing February 27, 2026	8,700	20,000
Debenture series issued by the Northwest Territories Power Corporation		
a) maturing May 1, 2025	7,563	7,642
b) maturing October 1, 2025	7,582	7,661
c) maturing September 1, 2026	8,576	8,667
Loans payable by the Northwest Territories Power Corporation		
a) banker's acceptance	8,000	19,500
b) floating rate capital loan facility	20,000	20,000
Guarantee of operating lines of credit	17,820	15,206
Guarantee of residential housing loans	2,615	3,082
	$ 173,610	$ 215,005

Government of the Northwest Territories

Non-Consolidated Schedule of Projects for Canada, Nunavut and Others - Expenditures Recovered

for the year ended March 31, 2002

Legislative Assembly

Official Languages Act - NWT Aboriginal Communities Participation	$ 100,000
Official Languages Act - Francophone Participation	50,000
Official Languages	10,965
	160,965

Executive

Executive Offices

Institution Building for Northern Russian Indigenous Peoples	148,817
Secondments	80,639
French Languages	4,798
	234,254

Financial Management Board Secretariat

Equal Pay Litigation	1,279,827
French Languages	1,875
	1,281,702

Aboriginal Affairs

Secondments	331,721
Interchange Canada Agreement	305,131
Intergovernmental Forum	291,000
Gwich'in Land Claims implementation	105,674
Sahtu Land Claims implementation	86,184
Nunavut implementation	80,326
	1,200,036
	2,715,992

Finance

Statistics Canada	24,067
Nunavut Expenditure Contracts	10,481
French Languages	843
	35,391

Municipal and Community Affairs

Service Canada	157,694
Community Training Program	150,000
Land Surveying and Administration	125,340
Nunavut Final Agreement	56,911
Search and Rescue Training	37,860
Aboriginal Summit	30,050
Search and Rescue Prevention	21,102
Interprovincial Sport and Recreation Council	20,000
Emergency Measures	15,000
French Languages	10,579
Sahtu Land Claim	288
Gwich'in Land Claim	288
	625,112

Government of the Northwest Territories

Schedule of Projects for Canada, Nunavut and Others - Expenditures Recovered

for the year ended March 31, 2002

Public Works and Services

Aurora College - Inuvik	383,045
Inuvik Regional Hospital	310,455
Aurora College - Fort Smith	301,817
Nishi Khon Centre Tenant Improvements	118,911
Beaufort / Delta Divisional Board	94,399
French Languages	80,631
Renovations / Upgrade 5020 - 47 Street	61,783
Systems and Computer Services - Nunavut Agreement	43,999
Sir John Franklin School - Equipment Purchase	29,531
Jan Stirling Centre Tenant Improvements	27,409
Petroleum Products Division Services to Government of Nunavut	12,645
Aurora College - Yellowknife	8,119
	1,472,744

Health and Social Services

Hospital Insurance and Health and Social Services Administration	6,438,600
Federal Indian Health Policy	5,248,841
Brighter Futures	2,960,477
Home and Community Care	2,542,113
Co-Payments Non-Insured	1,239,954
Canada Pre-natal Nutrition Program	694,174
Aboriginal Diabetes Initiative	531,400
Northern Native Alcohol and Drug Addiction Program	223,429
Official Languages	188,167
Nunavut Services Agreement	171,243
WestNet Tele-Ophthalmology Projects	166,000
Territorial Wellness	75,045
NWT National Diabetes Surveillance System	66,754
Brighter Futures - Program Management	64,705
Aboriginal Languages	35,051
Food and Nutrition Activities	31,201
	20,677,154

Justice

Exchange of Services - Nunavut Inmates	1,248,994
Official Languages - French	423,394
Family Justice Program	180,532
Youth Criminal Justice Act - Computer System Modifications	110,471
Youth Criminal Justice Act - Professional and Community Training	85,000
Public Trustee - Estates Clerk	80,500
Community Constable Program	67,860
Legal Services for NWTHC	50,000
Victims Assistance Programs	50,000
Youth Criminal Justice Act - Planning and Support	46,806
Youth Criminal Justice Act - Regional Orientation Sessions	45,000
NWT Law Foundation	45,000
Gwich'in Land Claims	31,540
Sahtu Land Claims	21,779
Dogrib Community Government Legislation	20,519
NWT Law Foundation Web Publisher	20,000
Victims Assistance Conference	4,000
	2,531,395

Government of the Northwest Territories

Schedule of Projects for Canada, Nunavut and Others - Expenditures Recovered

for the year ended March 31, 2002

Education, Culture and Employment

Labour Market Development Agreement	4,606,321
Aboriginal Languages	2,131,670
Secretary of State - French	1,161,000
Translation and Interpretation	792,071
Income Support	791,640
University College Entrance Program	411,453
Aurora College - Inuvik Student Residence	197,000
Museums and Archives Collections	150,475
NWT Virtual Library Project	75,796
Student Records	51,976
Archives Database Training	41,385
Post Secondary Students - Millennium Scholarship	40,000
Gwich'in Clothing Project	38,399
Smart Communities	19,678
Preservation Management	18,000
Gwich'in Land Claims	16,181
Sahtu Land Claims	16,000
Archaeology Assistant	10,624
Interchange Canadian Studies	10,317
CBC Radio Audio Materials	9,000
Ida's Trail - Virtual Museum Program	8,838
Bern Will Brown Photo Duplication	6,223
Control of Holdings	5,674
Inuvialuit Skin Clothing Project	2,310
Journeys of Nuligak	914
Grass Roots Program - InfoNetworks	600
	10,613,545

Transportation

Community Aerodrome Radio Services Agreement - Air Navigation Services	3,183,720
Coast Guard Minor Works	449,765
Delta Ice Road Upgrading	262,118
Alberta Road Maintenance	112,782
National Safety Code	45,534
French Languages	21,270
Hay River Corridor Maintenance	3,501
	4,078,690

Government of the Northwest Territories

Schedule of Projects for Canada, Nunavut and Others - Expenditures Recovered

for the year ended March 31, 2002

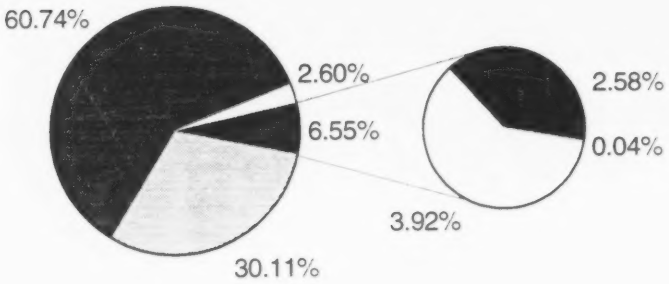
Resources, Wildlife and Economic Development

Inuvialuit Land Claim Implementation	2,726,773
Mackenzie Delta Joint Venture - Wildlife Studies	186,845
Slave Geological Province - Research and Monitoring	160,000
Digital Seismic Data	160,000
Sahtu Land Claims Implementation	146,000
Digital Satellite	140,000
Gwich'in Land Claims Implementation	132,000
Secondment	128,955
Sahtu Geographic Information System Project	106,708
Dall Sheep Study	64,686
Bluenose Caribou Herd	35,000
West Kitikmeot Slave Study - Bathurst Caribou	30,000
Bison Control Program	27,377
French Languages	26,736
Sahtu Banding Project	24,401
Climate Change Action Fund - Green House Gas Study	20,494
Caribou Distribution	20,000
Hazardous Substance Program	10,317
Northern Contaminants Program	8,477
	4,154,769
Total	**$ 47,065,757**

STATISTICAL SECTION

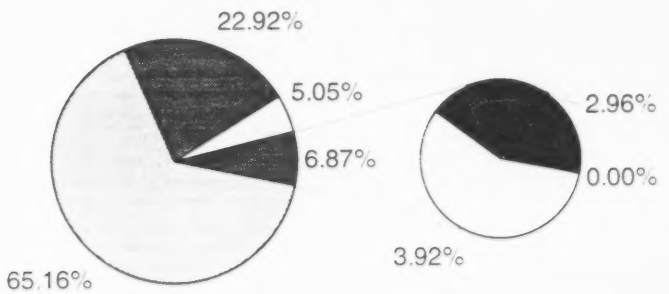
Revenue By Source

WHERE THE DOLLARS CAME FROM IN 2002



- Grant from Canada - 30.11%
- Taxation - 60.74%
- Transfer Payments - 2.60%
- General - 3.92%
- Recoveries - 2.58%
- Grants in Kind - 0.04%

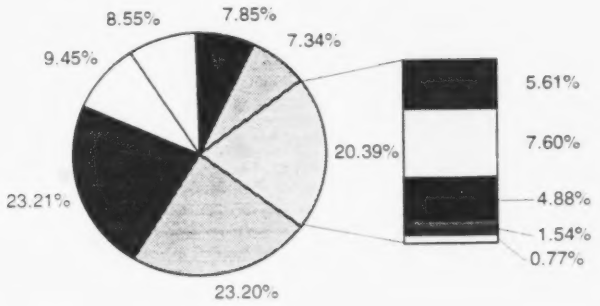
WHERE THE DOLLARS CAME FROM IN 2001



- Grant from Canada - 65.16%
- Taxation - 22.92%
- Transfer Payments - 5.05%
- General - 3.92%
- Recoveries - 2.96%
- Grants in Kind - 0.00%

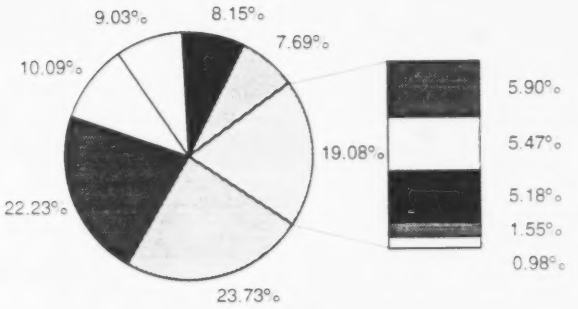
Expenditures By Program

WHERE THE DOLLARS WERE SPENT IN 2002



- Health & Social Services - 23.20%
- Education, Culture & Employment - 23.21%
- Resources, Wildlife & Economic Development - 9.45%
- Transportation - 8.55%
- Justice - 7.85%
- Municipal & Community Affairs - 7.34%
- NWT Housing Corporation - 5.61%
- Executive - 7.60%
- Public Works & Services - 4.88%
- Legislative Assembly -1.54%
- Finance - 0.77%

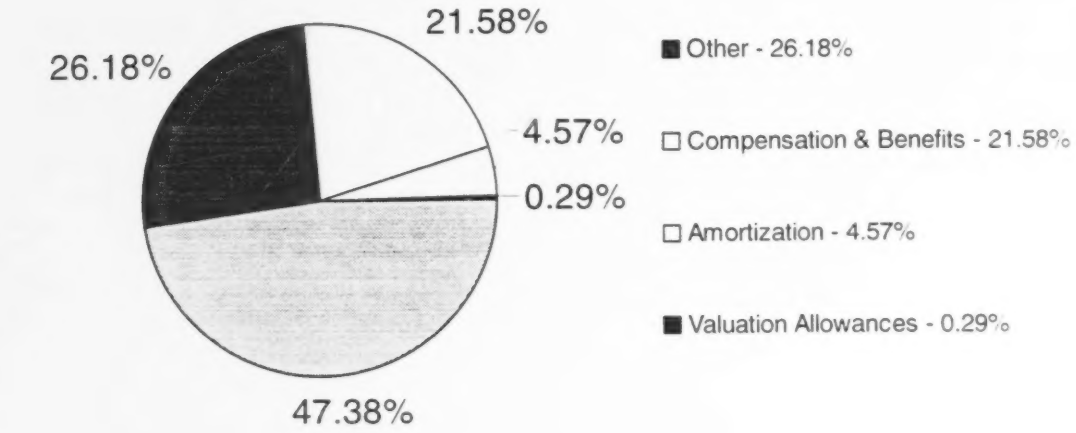
WHERE THE DOLLARS WERE SPENT IN 2001



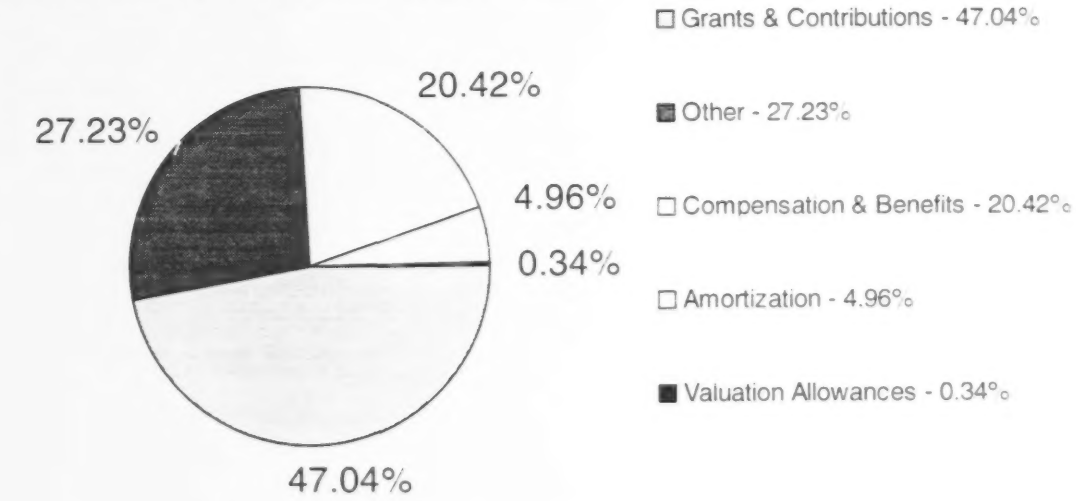
- Health & Social Services - 23.73%
- Education, Culture & Employment - 22.23%
- Resources, Wildlife & Economic Development - 10.09%
- Transportation - 9.03%
- Justice - 8.15%
- Municipal & Community Affairs - 7.69%
- NWT Housing Corporation - 5.90%
- Executive - 5.47%
- Public Works & Services - 5.18%
- Legislative Assembly -1.55%
- Finance - 0.98%

Expenditures By Object

WHERE THE DOLLARS WERE SPENT IN 2002



WHERE THE DOLLARS WERE SPENT IN 2001



GLOSSARY

Assets

Assets are the resources controlled by the Government.

Commitments

Commitments are contractual obligations of the Government that will result in expenditures in future years. No amount is reported as a liability because there is no legal obligation to pay until the goods or services are provided.

Details of all commitments are listed in the Notes to the Financial Statements.

Contingencies

Contingencies are existing conditions or situations involving uncertainty as to a possible gain or loss to the Government.

Regardless on whether the contingency is a gain or loss, if it cannot be reasonably estimated an amount is not reported in the financial statements. However, a disclosure of the contingency is required in the Notes to the Financial Statements.

A loss contingency should be accrued as a liability if the condition or situation is likely to occur and an amount can be reasonably estimated.

Deferred Revenue

Revenue intended for use in future fiscal periods but received during the current fiscal period. In accordance with generally accepted accounting principles, the revenue is not recognized on the Statement of Operations and Surplus for the current fiscal year and consequently is a liability of the Government.

Financial Assets

Financial assets are those assets on hand at the end of an accounting period which could provide resources to pay for existing liabilities or finance future operations. Examples of financial assets, in addition to cash, are, short-term investments, accounts receivable, inventories, prepaid expenses, designated cash and investments and loans receivable. Financial assets do not include inventories of supplies, equipment and other acquired physical assets with useful economic lives extending beyond the accounting period that are intended for consumption in the normal course of operations.

Liabilities

Liabilities are the obligations of the Government. It is important to note that liabilities do not have to be legally enforceable and can be based on equitable or constructive obligations. An equitable obligation is based on ethical or moral considerations. A constructive obligation is based on facts from a particular situation as opposed to a contractual obligation.

Statement of Cash Flows

This statement shows how operations have been financed and financial resources used. The statement reports changes in cash and cash equivalents resulting from the operating, investing and financing activities of the Government during the fiscal period. Cash and cash equivalents is comprised of cash and short-term investments less short-term borrowings.

Operating activities refers to the cash inflows and cash outflows directly related to the Statement of Operations and Surplus.

Investing activities refers to the cash inflows and outflows that are related to the use of cash for activities that are not operating activities. Cash outflows represent an investment of cash by the Government to acquire noncash assets (eg. loan advances). Cash inflows occur when cash is received back for these prior investments (eg. loan repayments).

Financing activities refers to the cash inflows and cash outflows that related to how cash was obtained to finance the Government. An example of a cash inflow would be new loans advanced to the Government. Repayment of the loan would be a cash outflow.

Statement of Financial Position

The statement provides economic information about the Government's resources (Financial Assets) and claims against those resources (Liabilities). The Net Assets or Debt is the difference between the Financial Assets and Liabilities. When the Liabilities are more than Assets, the Government is in a net debt position.

Statement of Operations and Surplus

This statement provides a summary of revenue, expenditures and net operating results of the Government for the fiscal period. The statement also shows the changes in the Government's surplus position as a result of the operations for the year.

Statement of Tangible Capital Assets

This statement reports the net book value of the Government's stock of tangible capital assets. The statement provides information such as types of assets, acquisitions, disposals, amortization, write-downs, net book value and Work in Progress (tangible capital assets under construction).